



SAVITRIBAI PHULE PUNE UNIVERSITY

Revised Syllabus of Master of Commerce (M.Com.) Semester Pattern with Credit System with effect from June 2019

The M. Com. Syllabus for regular students is being revised from the academic year 2019-20. The course structure is as below:-

1. Objectives :

- 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.
- To develop independent logical thinking and facilitate personality development.
- To equip the students to seek suitable careers in management and entrepreneurship.
- To acquaint students with significance of research in business.
- To impart skills regarding methods of data collection and their interpretations.
- To develop communication and analytical skills among students.

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. 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 extra 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 **40 marks will be for Internal Assessment** (attendance, home assignments, class tests, long term papers, classroom presentation and **60 marks for University Examination**. Thus M.Com. degree examination, four Semesters shall be of 1600 marks.

In addition to the above, students are required to secure following ten credits. These credits are compulsory in nature.

Semester	Human Rights	Introduction to cyber security / information security	Skill development	Total Credits
I	1 credit	1 credit	--	2 credits
II	1 credit	1 credit	--	2 credits
III	--	1 credit	2 credits	3 credits
IV	--	1 credit	2 credits	3 credits
Total Credits	2 credits	4 credits	4 credits	10 credits

- Syllabus and other details regarding 'Human Rights' has been displayed on the home page of the university website.
- Syllabus and other details regarding '**Introduction to cyber security / information security**' has been displayed on the 'syllabi' page of the university website.

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			
							Internal	Univ.	Total	
Semester I	Core Compulsory	101	Management Accounting	04	04	03	40	60	100	
		102	Strategic Management	04	04	03	40	60	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	40	60	100	
		104	Income Tax	04	04	03	40	60	100	
		Group B (Commercial Laws & Practices)								
		105	Information system and E-Commerce Practices	04	04	03	40	60	100	
		106	Intellectual Property Laws	04	04	03	40	60	100	
		Group C (Advanced Cost Accounting & Cost system)								
		107	Advanced Cost Accounting	04	04	03	40	60	100	
		108	Costing Technique Examination s and Responsibility Accounting	04	04	03	40	60	100	
		Group D (Co-operation & Rural Development)								
		109	Co-operative Movement in India	04	04	03	40	60	100	
		110	Rural Development	04	04	03	40	60	100	
		Group E (Business Practices & Environment)								
		111	Organized Traders and Markets	04	04	03	40	60	100	
		112	Business Environment and Policy	04	04	03	40	60	100	
Group F (Business Administration)										
113	Production and Operation Management	04	04	03	40	60	100			
114	Financial Management	04	04	03	40	60	100			
Group G (Advanced Banking & Finance)										
115	Legal Framework of Banking	04	04	03	40	60	100			
116	Central Banking	04	04	03	40	60	100			
Group H (Advanced Marketing)										
117	Marketing Techniques	04	04	03	40	60	100			
118	Consumer Behaviour	04	04	03	40	60	100			

Semester II

Semester	Subject Types	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							Internal	Univ.	Total	
Semester II	Core Compulsory	201	Financial Analysis and Control/ Principals of Financial Accounting	04	04	03	40	60	100	
		202	A. Industrial Economics B. Business Statistics	04	04	03	40	60	100	
	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>								
		Group A (Advanced Accounting & Taxation)								
		203	Specialized Areas in Accounting	04	04	03	40	60	100	
		204	Business Tax Assessment & Planning	04	04	03	40	60	100	
		Group B (Commercial Laws & Practices)								
		205	E- Security & Cyber Laws	04	04	03	40	60	100	
		206	Laws Regulating to Copyrights & Design	04	04	03	40	60	100	
		Group C (Advanced Cost Accounting & Cost system)								
		207	Application Cost Accounting	04	04	03	40	60	100	
		208	Cost Control & Cost System	04	04	03	40	60	100	
		Group D (Co-operation & Rural Development)								
		209	International Co-operative Movement	04	04	03	40	60	100	
		210	Management of Co-operative Business	04	04	03	40	60	100	
		Group E (Business Practices & Environment)								
		211	Modern Business Practices	04	04	03	40	60	100	
		212	Business Environment Analysis	04	04	03	40	60	100	
		Group F (Business Administration)								
		213	Business Ethics & Professional Value	04	04	03	40	60	100	
214	Elements of Knowledge Management	04	04	03	40	60	100			
Group G (Advanced Banking & Finance)										
215	Banking Law & Practices	04	04	03	40	60	100			
216	Monetary Policy	04	04	03	40	60	100			
Group H (Advanced Marketing)										
217	Customer Relationship Management & Retailing	04	04	03	40	60	100			
218	Services Marketing	04	04	03	40	60	100			

Semester III

Semester	Subject Types	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks		
							Internal	Univ.	Total
	Core	301	Business Finance	04	04	03	40	60	100
Semester III	Compulsory	302	Research Methodology for Business	04	04	03	40	60	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	40	60	100
		304	Specialized Auditing	04	04	03	40	60	100
		Group B (Commercial Laws & Practices)							
		305	Laws Relating to International Business	04	04	03	40	60	100
		306	WTO – Norms & Practices	04	04	03	40	60	100
		Group C (Advanced Cost Accounting & Cost system)							
		307	Cost Audit	04	04	03	40	60	100
		308	Management Audit	04	04	03	40	60	100
		Group D (Co-operation & Rural Development)							
		309	Co-operative Credit System	04	04	03	40	60	100
		310	Co-operative Banking System	04	04	03	40	60	100
		Group E (Business Practices & Environment)							
		311	Entrepreneurial Behaviour	04	04	03	40	60	100
		312	Entrepreneurship	04	04	03	40	60	100
		Group F (Business Administration)							
		313	Human Resource Management	04	04	03	40	60	100
		314	Organizational Behaviour	04	04	03	40	60	100
		Group G (Advanced Banking & Finance)							
		315	Foreign Exchange	04	04	03	40	60	100
		316	International Finance	04	04	03	40	60	100
		Group H (Advanced Marketing)							
		317	International Marketing	04	04	03	40	60	100
		318	Marketing Research	04	04	03	40	60	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	40	60	100	
		402	Industrial Economic Environment (OR) Operations Research	04	04	03	40	60	100	
	To choose any one Group of the following									
	Group A (Advanced Accounting & Taxation)									
		403	Recent Advances in Accounting, Taxation, Taxation and Auditing	04	04	03	40	60	100	
		404	Project Work/ Case Studies	04	04	03	40	60	100	
	Group B (Commercial Laws & Practices)									
		405	Recent Advances in Commercial Laws and Practices	04	04	03	40	60	100	
		406	Project Work/Case Studies	04	04	03	40	60	100	
	Group C (Advanced Cost Accounting & Cost system)									
		407	Recent Advances in Cost Auditing and Cost System	04	04	03	40	60	100	
		408	Project Work/Case Studies	04	04	03	40	60	100	
	Group D (Co-operation & Rural Development)									
		409	Recent Advances in Co-operative and Rural Development	04	04	03	40	60	100	
		410	Project Work/Case Studies	04	04	03	40	60	100	
	Group E (Business Practices & Environment)									
		411	Recent Advances in Business Practices and Environment	04	04	03	40	60	100	
		412	Project Work/Case Studies	04	04	03	40	60	100	
	Group F (Business Administration)									
		413	Recent Advances in Business Administration	04	04	03	40	60	100	
	414	Project Work/Case Studies	04	04	03	40	60	100		
Group G (Advanced Banking & Finance)										
	415	Recent Advances in Banking and Finance	04	04	03	40	60	100		
	416	Project Work/Case Studies	04	04	03	40	60	100		
Group H (Advanced Marketing)										
	417	Recent Advances in Marketing	04	04	03	40	60	100		
	418	Project Work/Case Studies	04	04	03	40	60	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 2019-20 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 40 marks and the University Examination (UE) of 60 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 40 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

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.

The candidates shall be permitted to proceed from the first semester up to final semester irrespective of their failure in any of the semester examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (Subsequent) semester subjects.

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
Synopsis with working bibliography (Internal Assessment)	40 marks
A full project Report (Minimum 50-80 pages)	40 marks
Viva Voce	20 marks

Total	100 marks
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As the Research Project is based on the self-study done by the candidate and evaluated for 100 marks altogether, having four credits. 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 passes in all the courses will be declared to have passed the M.Com. degree with the following honors.

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 four 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 offer 16 credits or more.

12. Grade Points Scheme:

The term grading system indicates a 10 – points scale of evaluation of the performance of students in terms of marks obtained in the Internal and External Examination, grade points and letter grade. The total performance within a semester and continuous performance starting from the first semester are indicated respectively by Grade Point

Average (GPA) and Cumulative Grade Point Average (CGPA). Candidates who pass all the examinations prescribed for the course in the first appearance itself alone are eligible for Ranking.

The 10-point scale would be used to convert marks out of 100 to grades and grade points according to the following table:

Marks as Percentage	Grade	Grade Point
[75.0, 100]	O	10.0
[70.0, 74.9]	A+	9.0
[65.0, 69.9]	A	8.0
[60.0, 64.9]	B+	7.0
[55.0, 59.9]	B	6.0
[50.0, 54.9]	C+	5.5
[45.0, 49.9]	C	5.0
[40.0, 44.9]	D	4.5
[00.0, 39.9]	F	0.0

13. 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:

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

The above formula computes to the following table:

Range in % of Marks	Range of CGRADE POINT AVERAGE	Letter Grade	Division
[75.0, 100]	[9.00, 10.00]	O	First Class with Distinction
[70.0, 74.9]	[8.00, 8.99]	A+	
[65.0, 67.9]	[7.00, 7.99]	A	First Class
[60.0, 64.9]	[6.00,6.99]	B+	
[55.0, 59.9]	[5.50, 5.99]	B	Higher Second Class
[50.0, 54.9]	[5.00,5.49]	C+	Second Class
[45.0, 49.9]	[4.50, 4.99]	C	Pass Class
[40.0, 44.9]	[4.00, 4.49]	D	
[00.0, 39.9]	[0.00, 3.99]	F	Fail

Thus the percentage of Marks can be obtained by using the following table:

CGRADE POINT AVERAGE	% of Marks	CGRADE POINT AVERAGE	% of Marks	CGRADE POINT AVERAGE	% of Marks	CGRADE POINT AVERAGE	% of Marks
4.0	40.0	5.5	55.0	7.0	65.0	8.5	72.5
4.1	41.0	5.6	56.0	7.1	65.0	8.6	73.0
4.2	42.0	5.7	57.0	7.2	66.0	8.7	73.5
4.3	43.0	5.8	58.0	7.3	66.0	8.8	74.0
4.4	44.0	5.9	59.0	7.4	67.0	8.9	74.5
4.5	45.0	6.0	60.0	7.5	67.0	9.0	75.0
4.6	46.0	6.1	60.0	7.6	68.0	9.1	77.5
4.7	47.0	6.2	61.0	7.7	68.0	9.2	80.0
4.8	48.0	6.3	61.0	7.8	69.0	9.3	82.5
4.9	49.0	6.4	62.0	7.9	69.5	9.4	85.5
5.0	50.0	6.5	62.0	8.0	70.0	9.5	87.5
5.1	51.0	6.6	63.0	8.1	70.0	9.6	90.0
5.2	52.0	6.7	63.0	8.2	71.5	9.7	92.5
5.3	53.0	6.8	64.0	8.3	71.0	9.8	95.0
5.4	54.0	6.9	64.0	8.4	72.0	9.9	97.5
						10.0	100.0

14. 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

15. Standard of Passing.

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.

16. Award of Class.

- 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:-

Marks Obtained	Class
70% and above	First Class with Distinction.
60% and above but less than 70%	First Class.
55% and above but less than 60%	Higher Second Class.

50% and above but less than 55%	Second Class.
40% and above but less than 50%	Pass Class.
Less than 40%	Fail.

- 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.

17. Medium of Instruction :

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

- a. Management Accounting
- b. Financial Analysis & Control
- c. Business Statistics,
- d. Advanced Accounting and Taxation
- e. Advanced Cost Accounting and Cost Systems.

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)

Revised syllabi (2019 Pattern) for two years M. Com. Course (CBCS)

Semester: I

Subject: Management Accounting

Course Code: 101

Depth of the programme: Basic Knowledge with recent advancement and its applicability

Objectives of the Programme:

1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. To enhance the abilities of learners to analyze the financial statements.
3. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.
4. To make the students develop competence with their usage in managerial decision making and control.

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Accounting for Emerging Sectors	<ol style="list-style-type: none">1. Limitations of conventional Financial Accounting2. Emergence of Management Accounting and Cost Accounting3. Advantages of Management Accounting and Cost Accounting4. Distinction between Management Accounting and Cost Accounting5. Management Accounting as a decision making tool	To understand the concept of Financial Accounting and its limitations, emergence of Management Accounting and Cost Accounting, its advantages and distinction between Management Accounting and Cost Accounting.
2	Application of Management Accounting Techniques	<ol style="list-style-type: none">1. Marginal Costing and Cost-Volume Profit (CVP) Analysis, Key Factors2. Decision Making through Managerial Cost Accounting (Make or Buy Decision) Purchasing and Leasing3. Techniques and Managerial Cost Accounting4. Standardization of Accounting System<ol style="list-style-type: none">a. Fixed and Variable Cost Analysisb. Application of Fixed and Variable Cost Analysis technique in decision making process	To understand the concept of Marginal Costing, its applications, different techniques of managerial cost accounting and Fixed and Variable Cost Analysis in decision making process.

3.	Budgets as a tool for Decision Making	<ol style="list-style-type: none"> 1. Budget Manual 2. Budget Committee and Budgetary Control 3. Preparation of Budget 4. Master Budget 5. Purchase and Sales Budgets 6. Fixed and Flexible Budget 7. Cash Budget 	To understand the concept of budget and budgetary control, types of budgets and preparation of functional budgets in an organization.
4.	Working Capital Management	<ol style="list-style-type: none"> 1. Concept and definition of working capital, 2. Determination of Working capital, Assessment of Working 3. Capital needs - Study of components of working capital such as cash management 4. Accounts receivable management and inventory management. 	To understand the concept of Working Capital Management, determination of working capital, components of working capital and accounts receivable and inventory management.

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Management Accounting	P.C. Tulsian	Tata McGraw Hill Publishing Company	New Delhi
2.	Management Accounting	A.Mukharji & M. Hanif	Tata McGraw Hill Publishing Company	New Delhi
3.	Management Accounting	S. N. Maheshwari & S.K. Maheshawari	Vikas Publishing House Pvt. Ltd.	New Delhi
4.	Advanced Accounting	M. C. Shukla & S.P. Gerwal	S. Chand and Co. Ltd.	New Delhi
5.	Advanced Accountancy	S.P. Jain & K.N. Narang	Kalyani Publishers	New Delhi

6.	Advanced Accountancy	R.L. Gupta & M. Radhaswamy	S. Chand and Co. Ltd.	New Delhi
7.	Advanced Accounting	Dr. Sadashiv Sirgave	Success Publications	Pune
8.	Principles of Management Accounting	S. N. Maheshwari	Vikas Publishing House Pvt. Ltd.	New Delhi
9.	Management Accounting	I.M. Pandey	Vikas Publishing House Pvt. Ltd.	New Delhi
10.	Advanced Management Accounting	Ravi Kishore	Taxman	New Delhi
11.	Management Accounting	Dr. Arun Gaikwad	Success Publications	Pune
12.	Management Accounting	Dr. Yashodhan Mithare	Success Publications	Pune

Suggested references

Web reference

Sr. No	Lectures	PPTs	Articles
1	Introduction to Cost & Management Accounting: CA Raj K. Agarwal (On youtube)	Management Accounting: An Introduction to concept and Methods: Igor Baranov	How do managers react to a Peer's situation? The influence of environmental similarity on budgetary reporting: James N. Cannon (https://www.sciencedirect.com/science/article/pii/S1044500518300659)
2	Decision Making	Management	The role of cognitive frames in combined decisions about risk and effort: Karla Oblak, Mina Licen and others (https://www.sciencedirect.com/science/article/pii/S1044500517300239)

	in Cost and Management Accounting: CA Naresh Agarwal (On youtube)	Accounting: James T. Mocky and Others	
3	Budget and Budgetary Control: CA Naresh Agarwal (On youtube)	Managerial Accounting: Maher, Stickney and Weil	Identity conflict and the paradox of embedded agency in the management accounting profession: Adding a new piece to the theoretical jigsaw: Kate E. Horton (https://www.sciencedirect.com/science/article/pii/S1044500516300245)
4	Working Capital Management: Shivansh Sharama (On youtube)	Study Material PPT: ICAI,	Regulation and adaptation of management accounting innovations: The case of economic value added in Thai state-owned enterprises: Pimsiri Chiwamit and others (https://www.sciencedirect.com/science/article/pii/S1044500517300100)

Revised syllabi (2019 Pattern) for two years M.Com. Degree course (CBCS)

Semester : - I (M.Com Part – I)

Subject : - Strategic Management

Course Code - 102

Objectives of the course

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

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Introduction to Strategic Management	Strategy - Concept and its evolution Strategic Management Characteristics , dimensions and Approaches to strategic Decision Making Strategic Management Process Components of Strategic Management Model – Policies , Role of Top Management Strategic implications of Social and Ethical Issues	Understanding of the concept of Strategic management To understand the process of Strategic Management
2	Strategy Formulation , Strategic Analysis and	Organizational Goals, Mission and Social Responsibility	Understanding the External and Internal Business Environment for effective Strategy

	Strategic Planning	Analysis of Business Environment Internal analysis for Strategic Advantage – Strategic Planning – meaning, steps, alternatives, advantages and Disadvantages. Designing an effective Strategic Plan	formulation analytical skills Strategic Plan Development of Strategic Skills to design an effective
3	Strategic Choices and Strategy Implementation	Generating Strategic Alternatives for Stability, Growth and Sustainable Strategies Evaluation of Strategic Alternatives for developing Product portfolio Models and selection of Suitable Corporate Strategy Implementation issues Planning and allocation of resources Organizational Structures – factors affecting the choice , Degree of Flexibility and Autonomy	Development of Applicability skills for effective plan implementation Developing Technical skills for evaluation of alternatives and analytical skills for choice among alternatives
4	Functional Strategy and Strategic Review	Knowledge and Formulation of Functional Strategy for Marketing Environment Sustainability CSR (Corporate Social Responsibility) Human Resource Finance Logistics Evaluation of Strategic Performance – Criteria and Problems Concept of Corporate Restructuring ,Business Process Reengineering , Benchmarking , TQM and Six Sigma Chankyaniti - A Case study approach	Development of Technical and Analytical abilities for formulation of sound functional Strategy in various areas of business Development of Analytical and Managerial Abilities for critical evaluation

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Power Point Presentation	PPT Online Videos	Report writing	Conceptual Clarity on Strategic management
2	12	PPT and Case Study	Case Study of any Organization	Report writing	Development effective Strategy formulation and analytical ability and Skills to design Strategic Plan
3	12	Guest Lectures by Experts from corporate	--	--	Development of Applicability skills and Technical skills
4	12	PPT , Educational Videos	Online Videos	--	Development of Technical and Analytical abilities

References :

List of Books Recommended :-

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
6. Introduction to Strategic Management – Dr. Arun Ingale, Success Publications.

Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)
Semester: - I
Group – C (Advanced Cost Accounting and Cost Systems)
Subject Name - Advanced Cost Accounting and Cost Systems Special Paper I
Subject Title: - Advanced Cost Accounting
Course Code: 107

Objectives:

1. To prepare learners to understand the Scope of Cost Accounting in any business activity.
2. To learn the Cost Accounting treatment in relation to Material Cost Accounting, employee cost and overheads.
3. To develop the learners to establish the interface between Cost Accounting Standards and the various elements of Cost.
4. To enable students to learn application of different methods of costing in Manufacturing and Service industries.

Unit No.	Unit Title	Contents	Skills to be developed
1.	Nature and Scope of Cost Accounting	a) Introduction, Meaning, Definitions and Objectives of Cost Accounting, Cost Centres and Cost unit. b) Elements of Cost: Material, Labour and Overheads. Material: Concept, Procurement of Material, Concept of Landed cost of Material in major currencies with special reference to Dollar, Euro, and Pound only c) Preparation of Cost Sheet d.) Storage and Inventory Control Techniques - Perpetual Inventory system, ABC Analysis, Inventory Turnover ratios, Just In Time, Economic Order Quantity. Fixation of inventory Levels. e) Study of CAS 1 (Classification of Cost) and CAS 6 (Material Cost)	<ol style="list-style-type: none"> 1. Ability to understand the classification of costs. 2. Trace the cost to cost centers 3. To be able to prepare cost sheet in various situations 4. To understand the inventory related treatments in Cost Accounting
2.	Employee	a. Meaning, Definitions and Significance of Labour Cost	1. To understand the concept of Employee Cost and its relevance in the total cost of

	Cost	<p>b. Classification of Labour Cost</p> <p>c. Methods of Remuneration-Performance Based Remuneration</p> <p>d. Labour Cost –</p> <ul style="list-style-type: none"> • Idle time-causes and Accounting treatment • Overtime premium-Accounting Treatment & its Control • Treatment of special Labour Cost –Fringe benefits, Bonus, Employees Welfare Costs <p>e. Labour Turnover – concept, causes, Measurement & Cost of Labour Turnover.</p> <p>f.Study of CAS – 7 relating to Employees Cost</p>	<p>product or services.</p> <p>2. To develop Performance Linked Employee Remuneration Systems.</p> <p>3. To relate the CAS 7 to Employee Cost Concepts</p>
3.	Overheads Accounting	<p>a. Meaning & Classification of Overheads, b.Allocation, Apportionment & reapportionment (Repeated distribution Methods & Simultaneous Equations Method) of Overheads</p> <p>c.Absorption of Overheads-Methods, Over and under absorption of overheads</p> <p>d.CAS – 3 (Overheads)</p>	<p>1. To understand the stages in the process of Accounting of Overheads.</p> <p>2. To study CAS 3 in relation to Overheads.</p>
4	Methods of Costing	<p>a. Job Costing and Contract Costing.</p> <p>b. Process Costing</p> <p>c. Operating Costing in Transport, Hospitals & Hotel undertakings.</p>	<p>To develop ability to ascertain cost in different industries.</p>

Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	12	Use of Published Annual Reports of listed companies to classify various cost elements.	You Tube clippings of cost elements of various industries.	Visit to small industries to develop understanding about various cost inputs	Development of overall outlook of Cost Accounting
2	12	Find out the ratio to employee cost to turnover as evidenced from the published data.	View TV Channels- Sony BBC Earth where the process of manufacturing in various industries is shot.	Visit to such industries where employee cost is prominent in the total cost of product/service	Understanding the related weightage of employee cost in the total cost of product/service
3	12	Ascertain various items of Overheads from Annual Reports	Classroom Discussion	Visit small units and make a list of overheads of the respective units.	Understand the significance of overheads in the total cost of product/service
4	12	Invite the tour operators, Accountant of Hotels & Hospitals in the class room to provide the practical exposure to ascertain the cost thereof. Study of process costing by visiting Bakeries, Papad Rolling Units, Chapati Making on mass scale for supplying to industrial canteens	You Tube clippings of various industries	Visit to Transport, Hospital & Hotel undertakings to find out the methodology applied in cost ascertainment	Understand formats of cost sheets as per Industry Specifications

References

Sr. No	Title of the Book	Author	Publisher	Place
01	Cost Accounting-Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill	New Delhi
02	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann	New Delhi
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
04	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
05.	Horngren's Cost Accounting-A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson	Noida Up
06	Cost Accounting-Principles & Practices	Dr.M.N. Arora	Vikas Publishing House	New Delhi
07	Cost Accounting	Dr. Eknath Khedkar	Success Publications	Pune
08	Principles and Practices of Cost Accounting	Dr. Sunita Pokharna	Success Publications	Pune

Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management Accountants. .	You Tube films showing working of different industries. Discovery Turbo Channel	Cost & Its Classification vmouonline •Classification & Types of cost,method of costing part 1 Commerce Guru	Articles from the Professional Journals such as , The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India	https://icmai.in

Notes: The breakup of marks in the Examination will be as follows:

- 30 % of marks for Theory & 70 % of marks for Practical.Problems
 - Areas of practical problems:
 1. Preparation of Cost Sheet
 2. Inventory turnover ratios
 3. EOQ
 4. Labour Turnover
 5. Primary and Secondary Distribution of Overheads – Repeated Distribution and Simultaneous Equation Method
 6. Methods of Absorption.
 7. Contract Costing, Process Costing and Operating Costing.
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Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)

Semester: - I

Group – C (Advanced Cost Accounting and Cost Systems)

Subject Name – Advanced Cost Accounting and Cost Systems Special Paper II

Subject Title: - Costing Techniques and Responsibility Accounting

Course Code: 108

Objectives:

- 1 To enhance the abilities of learners to develop the concept of Cost and Management Accounting and its significance in the business
- 2 To enable the learners to understand, develop and apply the techniques of costing in the decision making in the corporate world.
- 3 To equip the students with knowledge and skill to design and implement Cost Control through Costing Techniques.

Unit No.	Unit Title	Contents	Skills to be developed
1.	Budgetary Control	<ol style="list-style-type: none">a. Concept of Budget and pre-requisites of preparing budget.b. Types of Budgetsc. Process of preparing Budgets – Flexible Budget, Cash Budget Production Cost ,Quantity Budget & Sales Budgetd. Limiting Factors in preparing Budgetse. ZBB (Zero Based Budget)	Students are expected to understand the role of Budget in the process of Cost Control and Decision Making.
2.	Standard Costing	<ol style="list-style-type: none">a. Concept of Standard Costb. Setting of Standardsc. Variance Analysis – Material, Labour, Overhead, Sales and Profit Variances.	Skills in computation and analysis of various variances
3.	Uniform Costing and Inter-firm Comparison	<ol style="list-style-type: none">a) Reasons for differences in Cost and Costing Practices.b)The application , Advantages and Limitations of Uniform Costing.c)Inter- firm comparison –Meaning, Advantages and Disadvantages	Understand the concepts of Uniform Costing and Inter

			firm Comparison
4	Responsibility Accounting and Reporting	<p>a)Definition, Meaning, Principles, controllable and Non-controllable Costs.</p> <p>b)Centers of control, Cost Centers, Revenue Center, Investment Center, Profit Center</p> <p>c)Performance Measurement of Business Centers.</p> <p>d)Reporting to different levels of Management</p>	Understand the relevance of Cost Accounting Data as a part of monitoring various segments of business.

Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	15	Start with discussion on Family Budget and extend the principles to Business Budgets	Browse You Tubes on these topics	Preparation of Cash Budget	Understand Budget Preparation Process
2	15	Invite experts from industries and discuss the process of setting the standards.		Analysis of variances	Understand the impact of adverse and favourable variances on cost of a product/service.
3	06	Classroom Discussion		Compare Cost Ratios of different companies in the same sector(e.g Tyre – SEAT, MRF)	Understand the industry specific cost ratios.
4	12	Responsibility Accounting and Reporting		Performance measurement of Business Centres	To understand the importance of various tools to evaluate the business centers.

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested AD-On Course
Unit I	Multiple Choice Questions, Written Test, Internal Examination, PPT based presentation etc.	SPPU	Visit to industries and make a report on the visit.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Title of the Book	Author	Publisher	Place
01	Cost Accounting- Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill	New Delhi
02	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann	New Delhi
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
04	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
05.	Horngren's Cost Accounting-A	Srikant M Datar & Madhav V Rajan	Pearson	Noida Up

	Managerial Emphasis			
06	Cost Accounting-Principles & Practices	Dr.M.N. Arora	Vikas Publishing House ,	New Delhi
07	Cost Accounting	Dr. Eknath Khedkar	Success Publications	Pune
08	Principles and Practices of Cost Accounting	Dr. Sunita Pokharna	Success Publications	Pune

Web References:

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management Accountants. .	You Tube films showing working of different industries. Discovery Turbo Channel	Responsibility Accounting Dr. Shuchi Singhal vmouonline, Standard Costing Revision CA Praveen Khatod Budgetary Control and Responsibility Accounting, Cori Crews	Articles from the Professional Journal like The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India	https://icmai.in

Notes: The breakup of marks in the Examination will be as follows:

- 30 % of marks for Theory & 70 % of marks for Practical Problems .
- Area of practical problems:
 1. Cash Budget
 2. Flexible Budget
 3. Material, Labour , Overhead and Sales Variances
 4. Performance Measurement of Business Centers
 5. Responsibility Accounting

Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)

Semester: - I

Group – F (Business Administration)

Subject Name - Business Administration Special Paper I

Subject Title: - Production & Operation Management

Course Code - 113

Objectives of the course

- To understand and develop deep insight of Production & Operation Management.
- To understand & identify business problems involving operational function, planning and control, design development and quality management.
- Demonstrate awareness and importance of application, operation and supply chain management.
- To develop skills necessary to effectively analyze and synthesize the many inter relationship inherent in complex socio-economic productive systems.
- To increase the knowledge and perspective to gain from emerging trends in production and operation management.

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Production and Operation Management : An Overview	a. <u>Production and Operation Management</u> : Meaning ,importance , Functions , Types of Production Systems – Mass Production /Flow Line , Continuous, Intermittent , Batch Production , Job Lots etc. b. Service Systems – Recent trends in production and service systems c. Plant Layout – Objectives , basic principles and types d. Safety Considerations and environmental aspects	<ul style="list-style-type: none"> • Acquaint the students knowledge about Production and Operation Management. • Recognize the inherent conflict of interest in many business decisions relating to safety consideration and environmental aspects.
2	Supply Chain Management	a. Supply chain Management : Introduction , Scope, Components, Process of Supply Chain Management. b. Tools and Techniques of Supply Chain Management , Performance Measurement and implementation. c. Career opportunities in Supply Chain Management	<ul style="list-style-type: none"> • Understanding the scope and Process of Supply Chain Management • Knowledge on various career opportunities in
3	Production Planning and Control	a. Production Planning : Meaning , Objectives , Importance and its components b. Production Control : Meaning , Objectives, Significance and factors affecting Production Control. c. Product Design and Development – Concept , Process and factors affecting product development	<ul style="list-style-type: none"> • Acquaint the students with knowledge of Production Planning and Control. • Motivate the students to develop and innovate ideas for Product Design and Development

4	Total Quality Management and Emerging Issues	<ol style="list-style-type: none">a. Total Quality Management – Meaning , Dimensions , Objectives and importanceb. Emerging Issues in Production and Operations Management –<ol style="list-style-type: none">i. Mobile Accessibilityii. Atomization of Operational Processesiii. Employee empowermentiv. Outsourcingv. Waste Management	<ul style="list-style-type: none">• Recognize the importance of Total Quality Management• Identification of emerging issues in Production and operation Management
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Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Article Review , Group Discussion , Quiz	Documentary	Report on the Review of Article	Conceptual Clarity
2	12	Survey Report , Poster Presentation , Guest Lecture	Documentary	Survey Report / Poster Presentation	Awareness on Career opportunities in Supply Chain Management Introduction to Alternative Career opportunities
3	12	Interview , Game , PPT , Narrating	Documentary	Report Writing	Development of Innovative abilities and Application oriented skills
4	12	Project making , street Play , Jingles making	Documentary	Project	Awareness on the recent and emerging areas Change in overall perception towards quality enhancement

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation	Written exam	Related Short Term Course/ Seminar/ Workshop
Unit – II	Continuous Evaluation	Written exam	Related Short Term Course/ Seminar/ Workshop
Unit – III	Continuous Evaluation	Written exam	Related Short Term Course/ Seminar/ Workshop
Unit – IV	Continuous Evaluation	Written exam	Related Short Term Course/ Seminar/ Workshop

References :

List of Books Recommended :-

1. Production and Operation Management – By B.S.Goel (Pragati Prakashan)
2. Production and Operation Management – By S.N. Chary (Tata Mcgraw Hill)
3. Modern Production and Operation Management – By Elword Buffa
4. Production Planning and Inventory Control – By Magee Budman (Tata Mcgraw Hill)
5. Essentials of Business Administration – By K.A. Shantappa
6. A Key of Production Management – By Kalyani Publication

Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)

Semester: - I

Group – F (Business Administration)

Subject Name - Business Administration Special Paper II

Subject Title: - Financial Management

Course Code - 114

Objectives of the course

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

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Introduction	Meaning and objectives of Financial Management , Financial systems in India – RBI , SEBI. New trends in Financial Management	<ul style="list-style-type: none">• Understanding Financial Management• Recognizing the Financial System of India.
2	Financial Statements & Financial Analysis	Concept of Financial Statements – Income and Balance Statements Financial Analysis – Types and Techniques	<ul style="list-style-type: none">• Understanding Financial Statements• Analyzing the Financial Statements
3	Investment Decisions	Capital Expenditure, Capital Budgeting, techniques of Capital Budgeting. Investment	<ul style="list-style-type: none">• To enable the students to make Investment Decisions

		Decision Methods – Payback , Net Present Value , A.R.R and I.R.R	<ul style="list-style-type: none"> To study the Capital Budgeting Techniques
4	Working Capital & Credit Management	<p>Meaning and Nature of Working Capital and Factors affecting Working Capital</p> <p>Formulation of Credit Policy , Collection Policy , Accounts Receivable Management, Factoring and Lease Financing</p>	<ul style="list-style-type: none"> To understand the meaning and nature of Working Capital To enable the students to formulate Credit and Collection policy

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Project	Expected Outcome
1	08	Lecture Methods	Individual assignment report	Developing understanding on Financial Management
2	14	Lectures Method Guest Lectures by subject Experts	Case analysis and Discussions	Developing Financial Statement analysis skills
3	14	Case analysis Internet Research	Article Review Survey analysis	Developing Decision making Skills
4	12	Survey analysis , Assignments , Field Visits	Field Visit Article Review	Developing skills for effective Credit and Working Capital Management

Suggested Add on Course
Add on course on share market
Basic Statistical Analysis Certificate Course
Short term course on Capital Budgeting Techniques
Certificate course on Working Capital Management

References :

List of Books Recommended :-

7. Financial Management – By M.Y.Khan and P.K. Jain (Tata Mcgraw Hill)
8. Financial Management – By I.M.Pandey (Vikas Publishing House)
9. Financial Management – By Prasanna Chnadra (Tata Mcgraw Hill)
10. Financial Management – By P.V. Kulkarni (Himalaya Publishing House)
11. Financial Management – By Prasanna Chnadra (Tata Mcgraw Hill)
12. The Indian Financial System – By Bharati Pathak (Dorling Kindersley Pvt. Ltd.)
13. Financial Policy and Management Accountant – By Bhabatosh Banerjee(PHI Learning Pvt. Ltd.)
14. Introduction to Lease Financing – By Rajas Parchure , N. Ashok(Time Research Foundation)
15. Credit Management – By Herbert Edwards (Coles Publishing Co. Ltd.)
16. Financial Management – Dr. Parag Kalkar, Success Publications.

Revised syllabi (2019Pattern) M. Com. Degree course (CBCS)

Syllabus for M.Com Part I .Semester – II

Subject Name :- Financial Analysis & Control

Compulsory Subject

Course code :- 201

Objectives of the course

- a. To enable the students to acquire knowledge of financial analysis and control tools
- b. To Make appropriate application and uses of financial analysis and control

Depth of the program – fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Fundamentals of financial analysis and control	Meaning of financial analysis and control, importance, advantages limitations& uses	Understanding basics of financial analysis.
2	Comparative and common size statement	Meaning,, importance, advantages, limitations, uses, Problems on Intra & Inter Company Comparison	To gain knowledge of practically comparing financial results of different years and different companies.
3.	Cash flow and fund flow statements	Meaning,, importance, advantages limitations, uses, Problems on Cash flow and fund flow statements	To understand the importance of cash liquidity in an organization. To understand the computation of cash and fund flows under operating, investing and financing categories.
4.	Ratio analysis and trend analysis	Meaning,, importance, advantages, limitations, uses, Problems on Ratio analysis and Trend analysis	To develop the skill of appropriate use of different ratios to evaluate the financial performance of entities.

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Project	Expected Outcome
1	06	PowerPoint presentations		Application of IT for financial analysis
2	14	Use of MS Excel	Financial analysis of any sector (eg: Software) using common size and comparative statements as a tool of analysis.	Generate interest among students to use and apply Excel as a tool for financial analysis.
3	14	Application through money control, PPT and MS Excel	Financial analysis of any five companies using fund flow and cash flow statement as a tool of analysis	Learn to analyze and identify financially strong and weak companies
4	14		Financial analysis of peer companies using ratio analysis as a tool of analysis	Develop needed understanding and use of various ratios for financial analysis.

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Assignment use of PowerPoint, group discussion	100% based on theory	Functioning of National Stock Exchange
Unit – II	MCQ test	30% theory 70% problems	Financial statement analysis
Unit – III	Problem solving	30% theory 70% problems	
Unit – IV	Case study	30% theory 70% problems	

References

Sr. No.	Author/s	Title of the Book	Publication	Place
1.	Ravi Kishore	Advanced Management Accounting	Taxman	New Delhi
2.	Ravi M. Kishore	Management Accounting & Financial Analysis	Taxman	New Delhi
3.	Dr. Jawahar Lal Dr. Sucheta Guaba	Financial Reporting and Analysis	Himalaya Publication House	New Delhi
4.	P Perm Chand and Madna Mohan	Financial Accounting and Analysis	Himalaya Publishing	Mumbai
5.	M.Y.Khan&P.K.Jain	Management Accounting & Financial Analysis	(Tata McGraw hill)	New Delhi
6.	Advanced Accounting	Dr. Sadashiv Sirgave	Success Publications	Pune
7.	Management Accounting	Dr. Arun Gaikwad	Success Publications	Pune
8.	Management Accounting	Dr. YashodhanMithare	Success Publications	Pune

Suggested references

Web reference

Sr. no	Lectures	Films
1	Financial Statement	https://docs.google.com/spreadsheets/d/e/2PACX-1vRgBO0bXtb52Ocx-aT7yy6j5twA-3GcgWiN5RCGboG3XTD6P5hWpG_jbz8PZA1Aw5YPI2MeEPziCyKm/pubhtml?gid=0&single=true
2	Cash Flow	https://www.investopedia.com/terms/c/cashflowfromfinancing.asp
3	Ratio Analysis	https://www.investopedia.com/financial-edge/0910/6-basic-financial-ratios-and-what-they-tell-you.aspx

M. Com. Part I (Semester II)

Compulsory Subject

Subject :- Industrial Economics

Compulsory Subject

Course Code - 202 A

Objectives of the Course

1. To provide the knowledge to the students about the basic issues of industrial economics.
2. To make aware the students about the industrial profile of India and the industrial policy of government of India.

Depth of the Program – Fundamental Knowledge

Objectives of the Program

1. To make the students understand concepts of industrial economics
2. To help the students know theories of industrial economics
3. To impart students' knowledge about sources of industrial finance and Indian industrial growth

Unit No.	Unit Title	Contents	Purpose skills to be developed
1	Introduction and Concepts	1.1 Meaning, Nature, Scope, Need and Significance of Industrial Economics 1.2 Industrial Combinations- causes, mergers and amalgamations, industrial monopoly-control of monopolies 1.3 Sellers' Concentration, Economies of Scale 1.4 Product Pricing – theories and evidence	<ul style="list-style-type: none">• To give students an overview of industrial economics• To make the students know about the concepts used in industrial economics Skills : Analytical skills, writing skills
2	Industrial Location	2.1 Factors Affecting Location of Industries 2.2 Theories of Industrial Location- Alfred Weber's theory, Sargent Florence Theory 2.3 Industrial Imbalance –Need for balanced regional industrial development-Causes and Measures of Industrial imbalance	<ul style="list-style-type: none">• To make the students understand the theories of industrial location• To impart knowledge about industrial imbalance in India Skills: Problem solving skills, ability to apply knowledge

		2.4 Regional Industrial Imbalance in India – Extent and Government Policy Measures for Balanced Regional Industrial Development	
3	Industrial Productivity, Efficiency and Size of Firm	<p>3.1 Industrial Productivity and Efficiency- Meaning, Norm, Tools and measurement of Industrial Productivity and Efficiency</p> <p>3.2 Factors Affecting Industrial Productivity and Efficiency</p> <p>3.3 Industrial Productivity in India</p> <p>3.4 Causes of Low Industrial Productivity</p> <p>3.5 Remedial measures by the government to improve industrial productivity</p> <p>3.6 Size of Firm- Determinants of Size of Firm</p> <p>3.7 Optimum Size of Firm- Meaning and its Determinants</p>	<ul style="list-style-type: none"> • To help the students know about industrial productivity and efficiency • To know about industrial productivity, size of firms etc. <p>Skills: Understand complex theories and concepts, writing skills, mathematical aptitude</p>
4	Industrial Finance and Indian Industrial Growth	<p>1 Meaning, Scope, Importance of Industrial Finance</p> <p>4.2. Sources of Industrial Finance- private, public and cooperative sector, shares, debentures, bonds, deposits, loans etc.</p> <p>4.3. Foreign Capital- need, government's policy, direct investment, foreign institutional investment,</p>	<ul style="list-style-type: none"> • To impart knowledge about industrial finance and its sources • To help the students understand problems of small and micro industries in India <p>Skills: Critical thinking, analytical thinking, writing skills</p>

		<p>4.4 Form of Foreign Capital : Euro issues, GDR, ADR, External commercial borrowings</p> <p>4.5 Industrial policy : Trends in Industrial Growth since 1991</p> <p>4.6 Performance and Problems of Micro, Small, Medium Enterprises</p>	
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Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	<ul style="list-style-type: none"> • Open Book Discussion • Case study 		<ul style="list-style-type: none"> • Mergers and amalgamation of industries • Product pricing practices in India 	<ul style="list-style-type: none"> • Will get an overview of industrial economics • Will know about the concepts used in industrial economics
2	10	<ul style="list-style-type: none"> • Digital lectures • Group discussion 		<ul style="list-style-type: none"> • Extent of regional imbalance in India • Policies to solve industrial imbalance in India 	<ul style="list-style-type: none"> • Students will understand the theories of industrial location • Students will know about industrial imbalance in India
3	14	<ul style="list-style-type: none"> • Teacher driven power point presentation • Jigsaw reading 		<ul style="list-style-type: none"> • Study of productivity in Indian industries • Study of effect of scale 	<ul style="list-style-type: none"> • Students will know about industrial productivity and efficiency • Students will know about industrial productivity,

					size of firms etc.
4	14	<ul style="list-style-type: none"> • Case studies • Interactive learning • Pair learning 		<ul style="list-style-type: none"> • Growth of medium and small enterprises in India • Impact of Industrial policy 1991 	<ul style="list-style-type: none"> • Students will know about industrial finance and its sources • Students will understand problems of small and micro industries in India

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	11	11	Business or industrial economics course
Unit – II	11	11	
Unit – III	14	14	
Unit – IV	14	14	

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Industrial Economics: Indian Perspective	Cherunilam, F.	Himalaya Publishing house.	Mumbai
2	Industrial Economy of India	Sivaya, K.V. and Das	VBM (latest Edition), Sultan Chand	Mumbai

3	Industrial Economics	Sing, A. and A.N.Sadhu	Himalaya Publishing House	Mumbai
4	Industrial Growth in India - Stagnation since Mid-sixties	Ahluwalia, I.J.	Oxford University Press	New Delhi
5	Performance Appraisal of PEs in India: Conceptual Approach", in Public Enterprises in India	Jyotsna and Narayan B	Chug Publications	Allahabad
6	Industrial Economics,	Burthwal, R.R	Wiley Eastern Ltd	New Delhi

Suggested references Web reference

Sr. no	Lectures	PPTs	Articles
1	https://www.economicsnetwork.ac.uk/teaching/Lecture%20Slides/Industrial%20Economics	http://www.powershow.com/view/26979b-MGI2M/INDUSTRIAL_ECONOMICS_powerpoint_ppt_presentation	https://onlinelibrary.wiley.com/journal/14676451
2	https://www.studocu.com/en/document/university-of-nottingham/industrial-economics/lecture-notes/lecture-notes-lectures-1-10/594973/view	http://www.staff.city.ac.uk/~sj355/INDUSTRIAL%20intro.ppt	https://onlinelibrary.wiley.com/loi/14676451
3	https://www.hse.ru/data/2010/10/22/1224130267/BSc4_industrial_en.pdf	https://slideplayer.com/slide/11650124/	https://econpapers.repec.org/article/blajindec/

M. Com. Part I (Semester II)

Compulsory Subject

M. Com. Part I (Semester II)

Group C (Advance Cost Accounting & Cost Systems) - Special Paper III

Subject: Application of Cost Accounting

Course Code: 207

Objectives:

1. To explain the concept of integral and non-integral cost accounting.
2. To study Product Life Cycle costing and Value Chain Analysis
3. To understand the mechanism of Activity Based Cost Management
4. To understand the utility of Cost Accounting data during transfer of product/services from one enterprise to the other either at national or at global level.

Unit No.	Unit Title	Contents	Skills to be developed
1.	Cost Book Keeping and Reconciliation between Cost and Cost financial Accounts	Book - keeping, Cost Ledgers, inter-locking and integral Accounts. Reconciliation of Cost and Financial Accounts, Reasons, needs & Methods.	To conceptualise the need to integrate financial and Cost Accounts.
2.	Product Life Cycle Costing(PLC): & Value Chain Analysis (VCA)	Introduction, Product Life Cycle, Phases and Characteristics of Product Life Cycle, Value Chain Analysis – Approach for Assessing Competitive Advantages – Value Chain Analysis V/S Conventional Management Accounting.	Develop understanding about PLC and VCA Concepts

3.	Cost Allocation and Activity Based Costing	<p>a- Cost Allocation – Meaning ,Types, Relationship between resources, activities, Cost and Cost drivers, Methods of allocating Costs in Cost Centres using Direct Method, Step Down Method and Reciprocal Method.</p> <p>b.Activity Based Costing – Introduction, Steps in ABC Systems, Levels of Activities Advantages & Limitations</p>	<ul style="list-style-type: none"> • Learners are expected to understand the logic behind ABC technique • To prepare cost formats under ABC & to compare such results with the Traditional Overhead Accounting.
4	Strategic Cost Management	<p>A) Transfer Pricing –Introduction, Meaning Advantages and Disadvantages, Setting Transfer Pricing , Methods of Transfer Pricing- Negotiated transfer pricing, Market Price, Cost-Based Price, Negotiated Prices & Dual Prices</p> <p>B) Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost Plus Pricing.</p>	Students are expected to understand the importance of Transfer Pricing & Target Costing in the changing scenario.

Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	12	Giving list of items to the students and ask them to identify – Purely Financial, Purely Costing and both	Browse You	Preparation of Reconciliation Statement	Learners must be able to reconcile the cost and financial data.
2	12	Invite experts from industries having technical as well as practical exposure to related		Home Assignment to the students on	Understand the concepts of PLC and VCA.

		industries.	Tubes on these topics	related topics	
3	12	Discuss the concepts of ABC. Ask the students to prepare list of activities involved in the event and identify resources utilised in completion of such activities.		Visit to small units, identify the final product and list out the cost impact of each of such activity.	Understand the Cost Distortions in Traditional Costing and compare it with ABC .
4	12	<ul style="list-style-type: none"> • Explain the national and global issues involved in Transfer Price Mechanism. • Discuss the practical cases on Target Costing e.g. Tata Nano Project. etc 	Ask students to study articles from Management Accountant on these topics.	Get insight into the concept of Transfer Pricing & Target Costing.	

Methods of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested AD-On Course
Unit I	Multiple Choice Questions. Written Test, Internal Examination & PPT based presentation etc.	SPPU	Visit to industries and make a report on it.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Title of the Book	Author	Publisher	Place
01	Cost Accounting- Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill	New Delhi
02	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann	New Delhi
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
04	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
05.	Horngren's Cost Accounting-A Managerial Emphasis	Srikant M Datar&Madhav V Rajan	Pearson	Noida Up
06	Cost Accounting- Principles & Practices	Dr.M.N. Arora	Vikas Publishing House ,	New Delhi
07	Principles and Practices of Cost Accounting	Dr. SunitaPokharna	Success Publication	Pune

08	Cost Accounting	Dr. EknathKhedkar	Success Publication	Pune
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Web References:

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management Accountants. .	You Tube films showing working of different industries. Discovery Turbo Channel	You Tube lecture videos are available on all these topics.	Articles from the Professional Journal like The Management Accountant, The Chartered Accountant, The Chartered Secretary	https://icmai.in

Note: The breakup of marks in the Examination will be as follows:

- 30 % of marks for Theory & 70 % of marks for Practical.Problems
- Area of practical problems:
 1. Cost & Financial Reconciliation Statement
 2. Activity Based Costing
 3. Transfer Pricing

M. Com. Part I (Semester II)

Group C (Advance Cost Accounting & Cost Systems) - Special Paper IV

Subject: Cost Control and Cost Systems

Course Code: 208

Objective: To equip the students with knowledge and skill to design and implement cost control, cost reduction programme and different cost systems

Unit No.	Unit Title	Contents	Skills to be developed
1.	Marginal Costing, Cost – Volume – Profit Analysis And Differential Costing	Marginal Costing- Meaning –Concept of Variability of Cost, Contribution, P/V Ratio, Break Even Analysis, Margin of Safety, Cost- Volume, Profit Analysis – Differential Costing, Differential Costs, Differential Cost Analysis, Features of Differential Costing, Practical Application.	To be able to solve problems on Marginal Costing.
2.	Pricing Decision	Introduction – Pricing of Finished Product- Theory of Price – Pricing Policy – Principles of Product of Pricing – New Product Pricing	Understand pricing mechanism under global competitive environment.
3.	Costing system Design & installation	Study of Production Process, Selection of Methods of Costing, Creating Cost Centers and Cost Codes. Deciding Basis of Apportionment of Various Overheads, Deciding Methods of Absorption. Fixing Responsibility and designing suitable MIS. Designing and Installing Cost System In Computer Environment	Skills to differentiate between Cost Reduction and Cost Control techniques. To understand the process of installation of Costing System.
4	a. Cost Control and	a. Introduction, Process of Cost Control and	.To understand the relationship between cost and

	Cost Reduction b.Productivity	Cost Reduction, Cost Reduction Programme and its Implementation ,Methods and Techniques b.Productivity: Meaning, causes of lower Productivity , improvement in Productivity & Measurement of Productivity-Material, Labour, Machines, Capital , Power & overall Productivity.	productivity.

Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	12	Identify variable cost and fixed cost from practical examples	Browse You Tubes on these topics	Preparation of BEP Charts by giving practical examples	Students must understand the role of Marginal Costing in short term decision making.
2	12	Study of Case Studies on Pricing of products/services.		Visit to nearby organization and collect pricing data	Understand the relevance of pricing
3	12	Guest lecture from experts.		Visit the organization to understand costing system installation	Students will be able understand process of installation of costing system.
4	12	To discuss cases on capacity utilization, productivity etc.		Understand the importance of productivity of the employees through interviews of few contractors.	Develop insight into Cost Reduction and Cost Control technique & to understand measurement of productivity

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested AD-On Course
Unit I	Multiple Choice Questions. Written Test, Internal Examination PPT based presentation etc.	SPPU	Visit to industries and make a report on the visit.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Title of the Book	Author	Publisher	Place
01	Cost Accounting-Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill	New Delhi
02	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann	New Delhi
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
04	Cost & Management Accounting	Jain and Narang	Kalyani Publication	New Delhi
05.	Horngren's Cost Accounting- A Managerial Emphasis	Srikant M Datar&Madhav V Rajan	Pearson	Noida Up
06	Cost & Management Accounting	Dr.M.N. Arora	Himalaya Publication	New Delhi
07	Costing advisor & Cost	PV Ratanam	Kitab Mahal	New Delhi

	Management			
08	Cost & Management Accounting	Sameer Kumar Chakravorthy	Central Publication	Kolkata
09	Cost & Management Accounting	Ravi M Kishor:	Taxman	New Delhi
10	Cost Accounting	Dr. EknathKhedkar	Success Publications	Pune
11	Principles and Practices of Cost Accounting	Dr. SunitaPokharna	Success Publications	Pune

Web References:

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by working executives from industries and of Practicing Cost and Management Accountants. .	You Tube films showing working of different industries. Discovery Turbo Channel	You Tube lecture videos are available on all these topics.	Articles from the Professional Journal like The Management Accountant, The Chartered Accountant, The Chartered Secretary, Harward Business Review	https://icmai.in

Notes: The breakup of marks in the Examination will be as follows:

- 30 % of marks for Theory & 70 % of marks for Practical Problems
- Area of practical problems:
 1. Marginal Costing – Application
 2. Differential Cost Analysis
 3. Pricing Decisions
 4. Measurement of Productivity

M. Com. Part I (Semester II)

M. Com. Part I (Semester II)
Group F (Business Administration) - Special Paper III

Subject : - Business Ethics & Professional Values

Course Code No: 213

Objectives of the course

1. To raise the students general awareness on the ethical dilemmas at work place
2. To understand the differing perceptions of interest in business related solutions
3. To present the concept of Corporate Social Responsibility and explore its relevance to ethical obligations and ethical ideals present in the relationship between employers and employees
4. To investigate whether ethics set any boundaries on competition , marketing, sales and advertising
5. To enable students to validate or correct , personal ideas about various ethical perspectives
6. To enable students to develop their own considered judgment about issues in Business Ethics
7. To foster more careful, disciplined thinking in trying to resolve issues in business ethics
8. To prepare students to play a constructive role in improving the sustainable development with which they may become involved

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Business Ethics and Professional Values	a. Business Ethics – Introduction, Meaning, Scope , Principles , importance , Code of Ethics and Theories b. Professional Values – Meaning , Significance , Scope and Human Values c. Ethical Decision Making – Meaning, determinants, process of ethical decision making	1. Understanding Knowledge of established methodologies of solving ethical problems 2. Recognizing significance of Professional Values
2	Corporate Social Responsibility and Corporate Governance	a. CSR – Introduction , advantages , scope for CSR in India , Legal provisions for CSR, Forms of CSR and Indian Corporations b. Corporate Governance – concept Objectives , features , advantages , code whistle blowing , types arguments and justification c. Value Based Management – meaning, benefits and methods =, Vedic Management for business ethics	1. Knowing CSR and its scope and forms 2. Analysis of Corporate Governance and Value Based Management
3	Indian Ethical Practices	a. Indian Ethical Practices Finance b. Indian Ethical Practices Marketing c. Indian Ethical Practices Information Technology d. Ethics at work place e. Indian Ethical Practices HRM	Recognizing the unethical issues in Finance , Marketing , IT , HRM and at workplace
4	Emerging issues in Business Ethics and Environmental issues	a. Ethics in Environment – environmental crisis , issues relating to environmental degradation , natural resources depletion and pollution b. Sustainable Development – Meaning, Principles. Goals of Sustainable Development, Strategy to achieve Sustainable	1. Recognizing environmental issues and its impact on Business 2. Achieving Sustainable Development

		Development	
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Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Case study for Ethical Values and Decision making	PPT and examples of Indian and Foreign Companies	Collect Cases of Ethical Value Decisions	To understand How companies ethically operate
2	12	PPT and Comparative study of CSR practices and Corporate governance	Case Study of any Organization	Collection of Data and information on CSR practices and Corporate Governance of a company	To understand how CSR activities help the society for better living
3	12	Guest Lectures by Experts from corporate	PPT on possible ethical practices in different areas of Business Administration	Case study of ethical practices adopted by a company	To understand how ethical practices can be adopted in different areas

					of business
4	12	How Business Administration can be environment friendly (case study with examples)	Video Clippings of different corporate organizations working towards sustainable development and environment protection	Case study on Sustainable Development Project undertaken by an organization	Awareness on the importance of environmental issues and Sustainable Development

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Internal Class Room Test for Conceptual understanding	As per University structure	Library assignment for conceptual understanding
Unit – II	Case Study presentation	As per University structure	15 days course on CSR including Visit to an organization
Unit – III	Paper Presentation	As per University structure	Listing out the various unethical practices in

			different areas of Business Administration
Unit – IV	Report on work of an organization for Sustainable Development OR Visit to an organization to study the consideration of Sustainable Development	As per University structure	One month Certificate course on Sustainable Development

References :

List of Books Recommended :-

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 Etics – By Rituparna Raj (Himalaya Publication).
6. E- Commerce and It's Applications – By Dr. U.S. Pandey , Rahul Srivastava and Saurabh Shukla.(S.Chand Publication)

7. The age of Sustainable goals – By Jeffery D. Saches 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)

M. Com. Part I (Semester II)
Group F (Business Administration) - Special Paper IV

Subject : - Elements of Knowledge Management

Course Code – 214

Objectives of the course

- 1 To develop Analytical and Research oriented skills among the students.
- 2 To understand value application and relevance of Knowledge management in today’s corporate world.
- 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.

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Introduction to Knowledge Management	a Knowledge Management - Concept , Meaning , Definition , Nature and Relevance of it in today’s Business world. b Knowledge Management Process c Approaches to Knowledge Management d. Difference between information and knowledge	Developing Conceptual Skill and Improving analytical Ability .
2	Tools and Techniques of Knowledge Management	a Concept , Meaning , Types of Knowledge sharing b System of Presenting Knowledge c Role of Knowledge Management in Management of Change d. Measurement of Knowledge e. Role of a Leader in Knowledge Management	Technical and Practical Oriented Skills
3	Cross Functional areas and Knowledge	a. Finance and Knowledge Management b. Marketing and Knowledge Management c. E- Commerce and Knowledge Management d. TQM and Knowledge Management	Value based and Application Oriented Skills

	Management	<ul style="list-style-type: none"> e. CRM and Knowledge Management f. Human Resource and Knowledge Management 	
4	Knowledge Strategies	<ul style="list-style-type: none"> a. Meaning , Nature , Scope and knowledge strategy creation b. Using Knowledge Management to safeguard Intellectual Property c. Knowledge engineering for IT based services d. Future Prospects of Knowledge Intensive Business Services and its impact on the economy 	Administrative and Management skills

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Case Study and PPT	PPT	Home Assignment	Conceptual Clarity
2	14	Group Discussion	Corporate Cases and Discussions on it	Written Test	Analytical ability
3	10	Multiple Choice Question and Interview	Online Multiple Choice Question Test	Report Writing	Application Oriented Skills
4	12	Report Writing	Referring to various websites	Discussion with exercises	Managerial skills

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Home Assignment	Written exam	Visit to Corporates
Unit – II	Continuous Evaluation/PPT	Written exam	Report on Field Visit
Unit – III	Continuous Evaluation/ MCQ	Written exam	Interaction with experts
Unit – IV	Continuous Evaluation/Case Study	Written exam	Guest lectures on concerned topics