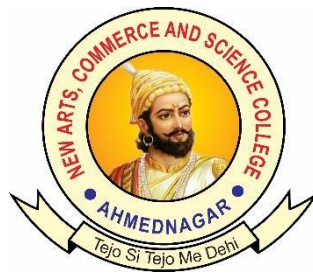


Ahmednagar Jilha Maratha Vidya Prasarak Samaj's

New Arts, Commerce and Science College, Ahmednagar

(Autonomous)

(Affiliated to Savitribai Phule Pune University, Pune)



Choice Based Credit System (CBCS)

Master of Commerce (M. Com.)

Syllabus

M. Com. (Sem III & IV)

Implemented from

Academic year 2022-23

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Board of studies in Commerce and Management

Sr. No.	Name	Designation
1.	Dr. S. B. Kalamkar	Chairman
2.	Prof. B. N. Murtadak	Member
3.	Dr. M.P. Waghmare	Member
4.	Prof. N. B. Goyal	Member
5.	Dr. V. R. Humbe	Academic Council Nominee
6.	Dr. M. M. Deshmukh	Academic Council Nominee
7.	Dr. P. V. Sahte	Vice- Chancellor Nominee
8.	Prof. M. N. Tapkire	Alumni
9.	Mrs. Vanita Shripat	Industry Expert
10.	Prof. S. A. Tarte	Member(co-opt)
11.	Prof. A. A. Kulkarni	Member(co-opt)

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Board of studies in Costing, Accounting, taxation and Law

Sr. No.	Name	Designation
1.	Prof. B. N. Murtadak	Chairman
2.	Dr. S. B. Kalamkar	Member
3.	Dr. M.P. Waghmare	Member
4.	Prof. N. B. Goyal	Member
5.	Dr. H. B. Goyal	Academic Council Nominee
6.	Dr. S. D. Talekar	Academic Council Nominee
7.	Dr. M. D. Sayyad	Vice- Chancellor Nominee
8.	Mr. Tejas A. Joshi	Alumni
9.	CA Prasad Puranik	Industry Expert

● **Prologue/ Introduction of the programme:**

With the vision “to nurture the young brains, to make them better employable and socially responsible citizens by encapsulating them with the right set of knowledge for a better tomorrow”, the college focuses on building conviction with impartiality and modesty, create an enabling environment for innovative thought processes and nurture open-mindedness, equitability and perseverance. The M.Com.programme aims to provide:

- A conducive environment that holistically engages students through an all-encompassing knowledge impartation,
- Research orientation,
- Developing entrepreneurial skills,
- Sound theoretical foundation,
- Formulating business problems and providing innovative solutions thus molding them into future visionaries, management leaders that are compassionate yet efficient.

The M.Com.course provides an extreme and rigorous base for teaching, research and allied business administration. It serves the needs of academics and prepares students for research and teaching. The course is well received in the industry and for years they have been serving the needs of managerial cadre in business and industry. M.Com.Course offers research in diverse areas of Commerce discipline and has a large base of research contribution. Teaching pedagogy is adopted to ensure all round learning for the students. The College aligns itself with the overall vision of the University i.e. to touch the lives of every student by inculcating prudence, efficiency, creativity and compassion to work for the betterment of the marginalized sections of society. M.Com.Course attempts to kindle their sense of —responsibility, honesty, conscience, justice — and above all commitment to human values. M.Com.students form the core of our existence as an institution and are geared up to be passionate about their dreams and make their family and society proud of their achievements.

In the light of augmentation in the field of commerce and business, the overall structure of the course has been changed to widen the scope and depth of the course and inclusion of research paradigms of commerce stream. Further, the overall structure has been improved to provide an insight of research in commerce and interdisciplinary areas and to facilitate those students aspiring for pursuing research.

The two year M.Com.degree programme is divided into four semesters and is designed as per the Choice Based Credit System (CBCS) model curriculum prescribed by UGC. It includes core papers, discipline-specific electives, generic electives and skill enhancement courses. Students are required to complete practical and add on courses. The aspirants can select their specialization in the subject of Advanced Cost Accounting and or Advanced Marketing Technique as per their choice.

This M.Com.Course aims to upgrade the standards of teaching and research and deliver an education system that is a source of national pride and public confidence.

- **Programme outcomes (Pos) (M.Com.)**

1. Students can independently start their own Business
2. Students can get thorough knowledge of Costing Techniques and their practical application in their own business.
3. The programme will help the students to impart relevant skills and competencies necessary to undertake professional certifications, higher education, entrepreneurial activities and employment.
4. It will develop the ability to present ideas effectively in multicultural and contextual spaces.
5. The course will nurture skills to contribute effectively towards societal development.
6. It will recognize the need for and importance of life-long learning for personal and professional growth.
7. This course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims at enhancing employability options of the students. The curriculum helps instill learnability among students for upskilling and reskilling even in later part of life.

Faculty of Commerce and Management

Master of Commerce (M. Com.)

Rules and regulation

1. The M. Com. Programme is of 2 academic years and 4 semesters. The minimum total number of credits requirements programme is 72 credits and 10 additional non CGPA credits for grades.
2. The M. com degree will be awarded to the students who complete a total of 72 credits in a minimum of two years by completing an average of 18 credits per semester and 10 additional grade-based non CGPA credits during two years.
3. Each theory credit is equivalent to 15 clock hours of teaching and each practical credit is equivalent to 30 clock hours teaching in a semester.
4. Semester Grade Point Average (SGPA) will be calculated based on 18 credits and Final Cumulative Grade Point Average (CGPA) will be calculated based on 72 credits of all four semesters.
5. The duration of each theory semester is 15-18 weeks in which at least 12-week classroom teaching and 03 weeks of continuous internal assessment is a must.
6. The duration of each practical semester is 15 to 18 weeks in which at least a 14-week laboratory session and one week of internal evaluation including viva and journal certification is a must.
7. The student can complete the two-year degree programme in a maximum of four years by completing a certain number of credits in each semester. This rule does not apply to practical courses, as a student needs to opt for practical courses in the two years of the degree programme only.
8. Discipline-Specific Core Courses (DSCC) are compulsory.
9. Students are allowed to opt for the Generic Elective (GE) and project credits from other departments than where he/she is registered for M.Com. Students are also allowed to take all the courses/credits from their parent department.

Distribution of credits

Type of Courses	Total Credits	Credits/ semester
Discipline Specific Core Courses (DSCC)	48	12
Discipline Specific Elective Courses (DSEC)	16	04
Generic Elective (GE)	06	02 (I, II and III Semester)
Project Work/ Internship (DSCC)	02	02 (only IV Semester)
Total	72	22

Master of Commerce (M. Com) Course Distribution

Class	Semester	Subjects	Courses	DSCC	DSEC	GE	Project	Total Credits
				T				
M. Com. I	I	01	05	03	01	01		18
M. Com. I	II	01	05	03	01	01		18
M. Com. II	III	01	05	03	01	00		18
M. Com. II	IV	01	05	03	01	00	01	18
								72

Master of Commerce ((M. Com) Credit Distribution

Class	Semester	Subjects	Courses	DSCC		DSEC		GE		Project	Total Credits
				T	P	T	P	T	P		
M. Com I	I	01	06	12	00*	04	00*	02	00*		18
M. Com I	I	01	06	12	00*	04	00*	02	00*		18
M. Com II	III	01	06	12	00*	04	00*	02	00*		18
M. Com II	IV	01	06	12	00*	04	00*	00	00*	02	18
				48	00*	16	00*	06	00*	02	72

* Practical credits as per the design of the Board of Studies.

Distribution of Credits

Class	Semester	DSCC	DSCC	GE	Project
M. Com I	I	DSCC- 01 (04)	DSEC-01 (04)	GE -01 (02)	NA
M. Com I	I	DSCC- 02 (04)			
M. Com I	I	DSCC -03 (04)			
M. Com I	II	DSCC - 04 (04)	DSEC-02(04)	GE -02 (02)	NA
M. Com I	II	DSCC - 05 (04)			
M. Com I	II	DSCC - 06 (04)			
M. Com II	III	DSCC - 07 (04)	DSEC-03 (04)	GE -03 (02)	NA
M. Com II	III	DSCC - 08 (04)			
M. Com II	III	DSCC - 09 (04)			
M. Com II	III	DSCC - 10 (04)	DSEC-04 (04)	NA	Project (02)
M. Com II	IV	DSCC – 11 (04)			
M. Com II	IV	DSCC – 12 (04)			

The students need to complete the DSCC credit from the parent department and GE and Projects/ Internship credits can be earned from any department from the college or industry.

Structure of CGPA and Marking Scheme of CBCS for Postgraduate Commerce Programmes

Semester -I

Semester	Course Code	Type of Course	Course Name	Credits	Maximum Internal Marks	Maximum External Marks	Total
I	DSCC -01	Theory	X	04	30	70	100
I	DSCC -02	Theory	X	04	30	70	100
I	DSCC -03	Theory	X	04	30	70	100
I	DSEC -01	Theory	X	04	30	70	100
I	GE -01	Theory	X	02	15	35	50
	Semester Total			18	135	315	450

Semester -II

Semester	Course Code	Type of Course	Course Name	Credits	Maximum Internal Marks	Maximum External Marks	Total
II	DSCC-04	Theory	X	04	30	70	100
II	DSCC-05	Theory	X	04	30	70	100
II	DSCC-06	Theory	X	04	30	70	100
II	DSEC-02	Theory	X	04	30	70	100
II	GE -02	Theory	X	04	15	35	50
Semester Total				18	135	315	450

Semester -III

Semester	Course Code	Type of Course	Course Name	Credits	Maximum Internal Marks	Maximum External Marks	Total
III	DSCC- 07	Theory	X	04	30	70	100
III	DSCC-08	Theory	X	04	30	70	100
III	DSCC-09	Theory	X	04	30	70	100
III	DSEC-03	Theory	X	04	30	70	100
III	GE -03	Theory	Research Methodology	02	15	35	50
Semester Total				18	135	315	450

Semester -IV

Semester	Course Code	Type of Course	Course Name	Credits	Maximum Internal Marks	Maximum External Marks	Total
IV	DSCC-10	Theory	X	04	30	70	100
IV	DSCC-11	Theory	X	04	30	70	100
IV	DSCC-12	Theory	X	04	30	70	100
IV	DSEC- 04	Theory	X	04	30	70	100
IV	Project/Internship	Practical	X	02	15	35	50
Semester Total				18	135	315	450
Total				72	540	1260	1800

M.COM.

Semester -I

Sr. No	Course Type	Course Code	Course Title	Credits
1	DSCC - 01	MCOM-111 T	Management Accounting	04
2	DSCC -02	MCOM-112 T	Strategic Management	04
3	DSCC -03	MCOM-113 T	Advanced Cost Accounting	04
4	DSEC -01	MCOM-114 T	A. Costing Technique Examinations and Responsibility Accounting B. Marketing Techniques.	04
5	GE -01	MCOM-115 T	Financial Planning	02

Semester -II

Sr. No	Course Type	Course Code	Course Title	Credits
1	DSCC - 04	MCOM-211 T	Financial Analysis and Control	04
2	DSCC -05	MCOM-212 T	Industrial Economics	04
3	DSCC -06	MCOM-213 T	Application of Cost Accounting	04
4	DSEC -02	MCOM-214 T	A. Cost Control and Cost System B. Service Marketing	04
5	GE -02	MCOM-215 T	Organisation Behaviour	02

Semester -III

Sr. No	Course Type	Course Code	Course Title	Credits
1	DSCC - 07	MCOM-311 T	Business Finance	04
2	DSCC -08	MCOM-312 T	Research Methodology for Business	04
3	DSCC -09	MCOM-313 T	Cost Audit	04
4	DSEC -03	MCOM-314 T	A.Management Audit B.International Marketing	04
5	GE -03	MCOM-315 T	Skill Development-I	02

Semester -IV

Sr. No	Course Type	Course Code	Course Title	Credits
1	DSCC -10	MCOM-411 T	Capital Market and Financial Services	04
2	DSCC -11	MCOM-412 T	Industrial Economic Environment	04
3	DSCC -12	MCOM-413 T	Indian Financial System	04
4	DSEC -04	MCOM-414 T	A. Recent Advances in Cost Auditing and Cost System B. Recent Advances in Marketing	04
5	Project	MCOM-415 PR	Project Work/ Case Studies	02

1. The mechanism for workload computation:

1. 01 credit is equivalent to a 01-hour theory lecture per week
2. 01 credit is equivalent to a 02-hour duration per week
3. The mechanism for workload computation:
 - a. 01 credit is equivalent to a 01-hour theory lecture per week
 - b. 01 credit is equivalent to a 02-hour duration per week

Additional Credits for All PG Programmes

Sr. No.	Title	Credits	Remark
1.	Constitution of India / Ethics and Values: Semester -I	02	Compulsory
2.	Human Rights; Semester II	02	Compulsory
3.	Cyber Security: Semester III	02	Compulsory
4.	Intellectual Property Rights: Semester IV	02	Compulsory
5.	Completion of SWAYAM/MOOC course	02	Optional
6.	Completion of skill-based certificate course at the college level	02	Optional
7.	State/ National / International Level Medal/Award for curricular /Extracurricular/ Cultural/ Sports and Games activities	02	Optional
8.	Prize in curricular/ extracurricular/ cultural activities at college level/University level	01	Optional
9.	Any other curricular/ Co-curricular activity equivalent to 30 contact hours decided by BoS and approved by the Academic Council	02	Optional
10.	Book Review on book suggested by Academic Council	02	Optional

Programme Structure and Course Titles

Sr. No.	Class	Semester	Course Code	Course Title	Credits
1.	M.Com.	I	MCOM-111 T	Management Accounting	04
2.	M.Com.	I	MCOM-112 T	Strategic Management	04
3.	M.Com.	I	MCOM-113 T	Advanced Cost Accounting	04
4.	M.Com.	I	MCOM-114 T	A. Costing Technique Examinations and Responsibility Accounting B. Marketing Techniques.	04
5.	M. Com	I	MCOM-115 T	Financial Planning	02
6.	M.Com.	II	MCOM-211 T	Financial Analysis and Control	04
7.	M.Com.	II	MCOM-212 T	Industrial Economics	04
8.	M.Com.	II	MCOM-213 T	Application of Cost Accounting	04
9.	M.Com.	II	MCOM-214 T	A. Cost Control and Cost System B. Service Marketing	04
10.	M.Com.	II	MCOM-215 T	Organisation Behaviour	02
11.	M.Com.	III	MCOM-311 T	Business Finance	04
12.	M.Com.	III	MCOM-312 T	Research Methodology for Business	04
13.	M.Com.	III	MCOM-313 T	Cost Audit	04
14.	M.Com.	III	MCOM-314 T	A.Management Audit B.International Marketing	04
15.	M.Com.	III	MCOM-315 T	Skill Development-I	02
16.	M.Com.	IV	MCOM-411 T	Capital Market and Financial Services	04
17.	M.Com.	IV	MCOM-412 T	Industrial Economic Environment	04
18.	M.Com.	IV	MCOM-413 T	Indian Financial System	04
19.	M.Com.	IV	MCOM-414 T	A. Recent Advances in Cost Auditing and Cost System B. Recent Advances in Marketing	04
20.	M.Com.	IV	MCOM-415 PR	Project Work/ Case Studies	02

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus of M.Com

Board of Studies in Commerce and Management

M.Com	Semester –III
Course Code: MCOM-311 T	Title of the Course: Business Finance
Credits: 04	Teaching Hours: 60

Course Outcomes (Cos)

1. It will provide basic knowledge and understanding of various concepts of Business Finance.
2. It will be helpful to the students to know the concept of traditional theories of capitalization and dividend distribution practices.
3. It will enable the students to understand the working of capital management practices of finance.
4. It will provide knowledge about Ownership securities and Short Term Finance and Working Capital Management .

Detailed Syllabus:

Unit I: Business Finance (15)

1. Meaning, objectives, scope and importance
2. Time Value of Money: Need, Importance, Future value, Present value through discounted cash flow technique

Unit II: Strategic Financial Planning: (15)

1. Meaning - objectives, assumptions,
2. Steps in financial planning
3. Estimating financial requirements of the firm - limitations of financial planning
4. Capitalization - overcapitalization, undercapitalization,
5. Theories of capitalization,
6. Estimating financial needs and Sources of finance

Unit III: Corporate Securities and Sources of Long term Finance (15)

1. Ownership securities - equity shares: characteristics, advantages, and disadvantages, preference shares: characteristics, advantages, and disadvantages, Companies Act (Amendment) 2013
2. Creditor's securities- debentures: characteristics, classification, the procedure of issuing debentures and Bonds.
3. Company Deposit
4. The dividend decision: Background of dividend policy, Theories of dividend, Trend in dividend distribution in India, Measures of dividend policy, dividend yield and dividend Payout

Unit IV: Short Term Finance and Working Capital Management (15)

1. Characteristics of short term finance – short term needs,
2. sources of short term finance, role of working capital, best management practices of working capital
3. Financing of working capital – trade creditors, bank credit, bank financing of account receivables, working capital -advantages and disadvantages.

Teaching methodology:-

1. Traditional Lecture Method
2. PPT
3. Guest Lecture,
4. Presentation of the students
5. Lectures are available on YouTube
6. Group Discussion

Suggested Readings:

1. Aswath Damodaram: Corporate Finance: Theory and Practice, Wiley International
2. Bhole L.M. and Mahakud Jitendra, 'Financial Institutions and Markets', Tata McGraw-Hill Education, Delhi.
3. Kuchal S.C., 'Corporate Finance', Chaitanya Publishing House, Allahabad
4. Kulkarni P.V., 'Business Finance', Himalaya Publishing House
5. Prasanna Chandra, 'Financial Management: Theory and Practice'
6. William L. Megginson, Scott B. Smart, Lawrence J. Gitman, 'Principles of corporate finance', Cengage Learning Private Limited, Delhi.

Suggested Web Resource :

1. www.marketsmojo.com
2. www.yahoofinance.com

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Board of Studies in Commerce and Management

M.Com	Semester –III
Course Code: MCOM-312 T	Title of the Course: Research Methodology for Business
Credits: 04	Teaching Hours: 60

Course Outcomes (Cos)

1. It will help students in understanding basic knowledge of Business Research, Research processes, ethical issues and modern practices in research.
2. It will enhance the capabilities of students to conduct research in the field of business and social Sciences.
3. The students will be able to develop the most appropriate methodology for their research studies.
4. It will help to learn and understand the procedure of the Research Report and the mode of citation and bibliography.

Detailed Syllabus:

Unit I- Introduction to Research (15)

1. **Introduction.-** Definition, Objectives, Significance & Types of Research, Criteria of research, Features of a Good Research, Steps in Scientific Research Process, Research Methods versus Methodology
2. **Ethics and Modern practices in Research:** Ethical Issues in Research – Plagiarism, Role of Computer in Research, Application of Statistical software-.Introduction to SPSS

Unit II- Research Process (15)

1. **Research Problem:** Defining the Research Problem, Techniques involved in Defining Research Problem.
2. **Review of Literature:** Types of Literature Review
3. **Hypotheses:** Meaning, Definition & Types of Hypothesis, Formulation of the Hypotheses, Methods of testing Hypothesis.
4. **Research Design :** Meaning, Nature & Classification of Research Design, Need for Research Design, Steps in Research Design
5. **Sampling:** Meaning & Definition of Sampling, Key terms in Sampling, Types of Sampling: Probability & Non-probability, Sampling Errors.

Unit III- Data Collection & Data Interpretation: (15)

1. **Data Collection:** Primary Data- Methods of Data Collection, Merits & Demerits. Secondary Data-Internal & External Sources of Data Collection Factors influencing the choice of method of data collection Designing of a questionnaire –Meaning, types

of questionnaire, Stages in questionnaire designing, Essentials of a good questionnaire, Schedule

2. **Measurement & Scaling:** Meaning & Types of Measurement Scale, Classification of Scales
3. **Processing of Data:** Editing, Coding, Classification & Tabulation.
4. **Analysis & Interpretation of Data:**Types of Analysis- Univariate, Bivariate and Multivariate Analysis of Data

Unit IV- Research Report, Mode of Citation & Bibliography: (15)

1. **Research Report:** Importance of Report Writing, Types of Research Reports, Structure or Layout of Research Report
2. **Mode of Citation & Bibliography:**Author, Date, System, Footnote or Endnote System, Use of Notes. Position of Notes, Citing for the first time, Subsequent Citing, List of Abbreviations used in Citation, Mode of preparing a Bibliography, Classification of Entries, Bibliography Entries compared with Footnotes, Examples of Bibliography Entries.

Teaching Methodology

- Lecture
- PPT Presentation
- Group Discussion
- Library visit
- Home Assignment
- Internet resources.

Suggested Readings:

1. Research Methodology- Methods & Techniques C. R. Kothari New Age International Publishers New Delhi.
2. Research Methodology Dipak Kumar Bhattacharyya Excel Books New Delhi.
3. Research Methodology- Methods & Techniques Anil Kumar Gupta Value Education of India New Delhi
4. Research Methodology- Concepts and Cases Deepak Chawla & Neena Sondhi Vikas Publishing House Pvt. Ltd New Delhi
5. Research Methods Ram Ahuja Rawat Publications, Jaipur
6. Methodology & Techniques of Social Research, P. L. Bhandarkar, T.S. Wilkison & D. K. Laldas Himalaya Publishing House Mumbai
7. Legal Research and Writing Methods Anwarul Yaqin Lexis Nexis Butterworths Nagpur
8. Business Research Methods, Donald R. Cooper & Pamela S. Schindler Tata McGraw-Hill Edition New Delhi
9. Investigating the Social World- The Process and Practice of Research, Russell K.S chutt, Sage Publication, New Delhi
10. Business Research Methods, Alan Bryman & Emma Bell, Oxford University Press, New York

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Syllabus of M.Com**

Board of Studies in Costing, Accounting, Taxation and Law

M.Com	Semester –III
Course Code: MCOM-313 T	Title of the Course: Cost Audit
Credits: 04	Teaching Hours: 60

Course Outcomes (Cos)

1. It will provide the student's adequate knowledge of Cost Audit Practices.
2. It will enable the students to understand the role and responsibilities of the Cost Auditor
3. It will enhance the knowledge of students about how to prepare a plan for cost audits
4. It will familiarise the students with how the Cost Audit Report is prepared.

Detailed Syllabus:

Unit I Introduction to Cost Audit (15)

1. Meaning, Definitions, Objectives, Scope, applicability, Advantages & Limitations of Cost Audit
2. Differences between Financial Audit and Cost Audit.
3. Concepts of Efficiency Audit, Proprietary Audit, Social Audit & System Audit.
4. Study Of Companies (Cost Records And Audit) Audit Rules As Per The Latest Amendments

Unit II Cost Auditor (15)

1. Cost Auditor- Qualifications, Disqualifications
2. Appointment, Remuneration, and Removal of Cost Auditor
3. Rights, Duties, Responsibilities & Liabilities of Cost Auditor under Company Act 2013, Cost & Works Accountants Act. 1959 as amended from time to time.
4. Status and Relationship of Cost Auditor with financial Auditor

Unit III Cost Audit – Planning & Execution (15)

1. Planning of Cost audit
2. Process / Execution of Cost Audit
3. List of Cost Records
4. Cost Audit Programme
5. Cost Audit Note Book and Working Papers
6. Cost Audit in EDP Environment, Challenges and measures before Cost Auditor in EDP Environment.

Unit IV Cost Audit Report (15)

1. Cost Audit Report
2. Detailed Contents of the Cost Audit Report
3. The distinction between 'Notes' & 'Qualification' to the Cost Audit Report

4. Auditor's Observation & Conclusions.
5. Report submission process as per Companies Act 2013

Teaching Methodology –

Traditional lecture methods will be followed apart from applying new methods of teaching which covers Group Discussions, PPT, Presentations of the students.

Suggested Readings:

1. Cost and Management audit hand Book- Study Material ICAI Kolkatta, Institute Of Cost Accountant Of India Kolkata, Kolkata
2. Cost and Management Audit- Abhishek Gautamchand Jain, Himalaya Publishing House, New Delhi
3. Cost Audit Practice manual- CA Shrinivas Anand G, Taxman's, New Delhi
4. Cost Audit and Management audit- Suxena And Vashist, Sultan Chand, New Delhi
5. Cost Audit and Management audit- A.R.Ramanathan, Tata McGraw-Hill, Noida
6. Cost audit- J.P. Berry, The Institute of Chartered Accountant of India, New Delhi

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(Autonomous)
Syllabus of M.Com**

Board of Studies in Costing, Accounting, Taxation and Law

M.Com	Semester –III
Course Code: MCOM-314 T (A)	Title of the Course: Management Audit
Credits: 04	Teaching Hours: 60

Course Outcomes:(Cos)

1. It will acquaint the students with the knowledge of the techniques and methods of planning and execution of Management audits.
2. It will provide the students the knowledge of Management Audit procedures.
3. It will provide Knowledge on different areas of Management audit
4. It helps students to familiarise themselves with the knowledge of corporate image.

Detailed Syllabus:

Unit I- Introduction

(15)

1. Introduction, Definition and conceptual background of Management Audit.
2. Difference between Financial Audit & Management Audit Objectives.
3. Importance & Scope of Management Audit, Relationship with different types of Audits
4. Profit versus Value Maximisation Principle
5. Role of Management Accountant in Decision Making.

Unit II- Process of Management Audit

(15)

1. Preliminaries of Management Audit.
2. Conduct & Essentials of Management Audit
3. Management Audit Programme.
4. Management Audit Report (MAR)

Unit III- Areas of Management Audit

(15)

1. Corporate Service Audit, Corporate Development Audit, Social Cost-Benefit Analysis,
2. Evaluation of-
 1. Purchase Management
 2. Personnel Management
 3. Production Management
 4. Research and Development Activities.

Unit IV- Internal Control and Operational Audit

(08)

1. Concept of Internal Control, Scope of internal control.
2. Concept of Operational Audit, Objectives, plan for Operational Audit, Program for Operational Audit.
3. Differences between Operational Audit and Internal Audit.
4. Approaches, Methods, Evaluation, Recommendations and Reporting under Operational Audit.

Unit V- Evaluation of Corporate Image

(07)

1. Meaning & Concept of Corporate Image.
2. Sources of Corporate Image Evaluation of Corporate image
3. Impact of Corporate image on Business.

Teaching Methodology – Traditional lecture method will be followed apart from applying new methods of teaching which covers Group Discussions, Role Play, Case Study, etc. For a proper understanding of the concept and practical applications, various modes of e- learning techniques will be used.

Suggested Readings:

1. Cost And Management Audit, Abhishek Gautamchand Jain ,Himalaya Publishing House, New Delhi.
2. Cost Audit Practice Manual, CA Shrinivas Anand G.Taxman's, New Delhi.
3. Cost Audit And Management Audit, Suxena And Vashist , Sultan Chand & Company, New Delhi.
4. Cost Audit And Management Audit, A.R.Ramanathan, Tata McGraw-Hill, Noida.
5. Operational Auditing: Principles And Techniques For A Changing World (Internal Audit And IT Audit Book), Herman Merdoc , Kindle Publication , Amazon.
6. Cost and Management audit hand Book , Study material ICAI Kolkatta Institute of Cost Accountant of India Kolkatta, Kolkatta
7. The Corporate Image: Strategies of Effective Identity Programmes, Nicholas, Kogan Page; 2nd edition, Amazon.
8. Articles from the professional Journal like The Management Accountant, The Chartered Accountant, The Chartered Secretary

Suggested Web Resources :

<https://icmai.in/>

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Board of Studies in Commerce and Management

M.Com	Semester –III
Course Code: MCOM-314 T (B)	Title of the Course: International Marketing
Credits: 04	Teaching Hours: 60

Course Outcomes (Cos)

1. Students will understand various approaches to studying marketing and also get sufficient knowledge about international Marketing.
2. Students will get in-depth knowledge about International Marketing Environment
3. Students will understand about International Marketing Mix and Segmentation
4. Students will aware of the Procedural Aspect of Export Documentation.

Detailed Syllabus:

Unit I: Introduction International Marketing (15)

1. Concept, scope and Objectives
2. Reason of entry in International Marketing.
3. Indian Presence in the International Market
4. Challenges and opportunities in International Marketing.

Unit II: International Marketing Environment (15)

1. An overview of the World Economy and Current Environment of Global Marketing
2. Stages of International Marketing Development and Environment
3. Macro Factors (Economic, Political, Legal, Socio-Cultural and Technological Factors) affecting International Marketing.

Unit III: International Marketing Mix and Segmentation (15)

1. International Product Policy, Planning, and Mix
2. International Pricing Policies, Planning, and Mix
3. International Promotion and Advertising Policies, Planning Mix
4. International Distribution Systems and Logistics Management
5. Problems of International Market Segmentation

Unit IV: Procedural Aspect of Export Documentation and arranging finance for exports (15)

1. Recent Import and Export Policies and Procedures
2. Import and Export Documentation
3. Financial and Fiscal incentives provided by the government
4. Foreign Exchange facilities by the RBI and EXIM Bank, Institutional support from Government.

Teaching methodology

1. Traditional Lecture Method,
2. PPT
3. Guest Lecture,
4. Presentation of the students
5. Lectures are available on YouTube
6. Group Discussion

Suggested Readings:

1. Marketing Management Arun Kumar, Rachana Sharma. Atlantic Publishers New Delhi
2. Marketing Management Amar Jyoti Gennext Publishers New Delhi
3. Marketing Management Ranjan Saxena Tata Mc-GrawHill Publishers New Delhi
4. The Marketing Mix- Master of 4Ps of marketing 50minutes.com
5. International Marketing Mix Management Tobias Richter Noyos Berlin
6. Marketing Management Russell Winer Pearson Education Delhi
7. Public Relation in Marketing Mix Jordan Goldman, NTC Business Books New York
8. Public Relation for Marketing Management Frank Jefkins The MACMILLAN Press Ltd London
9. International Marketing P.K. Vasudeva, Excel Books
10. Marketing Management Rajan Saxena Mc Graw Hill Education Pvt Ltd New Delhi
Marketing Management (A south Asian Perspective) Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileshwar Jha, Pearson. New Delhi

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Board of Studies in Costing, Accounting, Taxation and Law

M.Com	Semester –III
Course Code: MCOM-315 T	Title of the Course: Skill Development-I
Credits: 02	Teaching Hours: 30

Course Outcomes (Cos)

1. Students will understand basic elements of computation and tax liability
2. Students will analyze various sources of income and their taxability
3. Students will know the deductions from income and their implication on taxability

Unit I: Income from Salary and House Property (8)

1. Income from Salary: Features, Deductions, Specific Provisions: Taxable Allowances, Perquisites, PF Contribution, TDS, Determination of taxable salary
2. Income from House Property: Features, Gross Annual Value, Net Annual Value, Deductions, Multiple house properties, Determination of taxable income from house property.

Unit II: Income Business/Profession (8)

1. Income from Business/Profession: Features of Business / Profession, Permissible Deductions of Business/Profession Expenses, Specific Provisions for determination of taxable income from the business of Individual, Partnership firm and Company.

Unit III: Capital Gain and Income from Other Sources (8)

1. Capital Gain: Meaning, Long term, and Short term Capital Gain, Deductions for calculating capital gain, Exemptions from Capital Gain
2. Income from Other Sources: Meaning, Features, Computation of Taxable Income from Other Sources.

Unit IV: Computation of Tax Liability (6)

1. Deductions applicable to the Assesses, Determination of Tax Liability in case of Individuals, Partnership Firms, Companies, Application of provisions of Clubbing of Income, Set off of Losses, Carry Forward of Losses for determining total taxable income and tax liability

Suggested Readings:

1. Singhanian, V.K.: Students' Guide to Income Tax, Taxmann Publication, New Delhi
2. Manoharan, T.N.: Direct Taxes: Snow White Publications, New Delhi
3. Singhanian, Monica : Students' Guide to Income Tax and GST, Taxmann, New Delhi
4. The Institute of Chartered Accountants of India, Study Material for CA Inter/Final

Journals:

1. Journal of Accounting and Taxation: The Academic Journals
2. The Chartered Accountant : The Institute of Chartered Accountants of India

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Board of Studies in Commerce and Management

M.Com	Semester –IV
Course Code: MCOM-411 T	Title of the Course: Capital Market and Financial Services
Credits: 04	Teaching Hours: 60

Course Outcomes (Cos)

1. Students will be able to learn the importance and working of the capital market.
2. They will be able to understand the working of BSE NSE, and OTCEI in detail.
3. Students will be able to know the role of inter-mediators, Mutual funds, Portfolio management, Knowledge about Derivative Trading
4. Students will be able to know the role of SEBI in regulating stock exchanges and investors' education, financial advisors, and Recent Trends in Financial Services, FDI and FII in India

Detailed Syllabus:

Unit I : Capital market: (15)

1. Meaning, Functions, Structure, Characteristics of Capital Market, Forms of Financial Market
2. Participants of the capital market - Capital market instruments, Equity share, Preferences shares, Debenture, Bonds
3. Innovative debt instruments: Junk bonds, Naked bonds, Deep discount bonds, Forward contracts, Futures contract - Options contract

Unit II : Stock Market (15)

1. Stock exchange: organization-membership-governing body- Bombay stock exchange and National Stock Exchange: functions, trading volumes, Over the Counter Exchange of India (OTCEI): Progress and Functions.
2. Primary Market- Functions of Primary Market, issue mechanism- Procedure of IPO, Price Band, Participants, Prospectus, Listing of Securities- procedure, annual return filling to stock exchange by share listed companies.
3. Secondary Market- Objectives, functions of secondary markets, stockbroking, e-broking, depository system functions and benefits stock market trading, Index, SENSEX, NIFTY, Intraday Trading, Delivery Trading, -Derivatives trading- Future, Option, Forward and Swap.
4. Advantages and Limitations of investing in Share Markets.
5. Various types of Career Avenues in the Share Markets.

Unit III: Financial Services (15)

1. Merchant banking and underwriting: meaning, functions and services rendered by Merchant Banks
2. Mutual funds: Meaning, functions-Types-Open and closed ended funds-income funds balanced fund, growth fund-index fund
3. Portfolio Management: meaning and services
4. Credit rating: meaning and need, various credit rating agencies in India-CIBIL, CRISIL, CARE
5. Recent Trends in Financial Services Sector in India- Foreign Institutional Investment (FII), Foreign Direct Investment (FDI), Hedge Funds, Offshore Funds.
6. Career Opportunities available in the Financial Services- Mutual Fund Advisor, Financial Analyst, etc.

Unit IV: Securities and Exchange Board of India (SEBI) (15)

1. Background, Establishment, functions, powers, achievements and Regulatory aspects, recent changes & emerging trends.
2. Investor's education and redressal mechanism by SEBI
3. SEBI-approved financial adviser: Role and Functions.

Teaching Methodology :

1. Lecture
2. PPT
3. Group Discussion,
4. Library Work.
5. Assignment.

Suggested Readings:

1. M.Y. Khan: Indian Financial System-Tata Mcgraw 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.
4. Preeti Singh: Investment Management, Himalaya Publishing House, New Delhi.
5. Rudder Dutta, Gaurav Dutta, and Sundaram Indian Economy (Latest Edition), Himalaya Publishing House, New Delhi.
6. Shri. Pingle. Corporate Finance by Taxman Publication

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Board of Studies in Economics

M.Com	Semester –IV
Course Code: MCOM-412 T	Title of the Course: Industrial Economic Environment
Credits: 04	Teaching Hours: 60

Course Outcomes (Cos)

1. It helps in developing understanding of the students related to different sectors of Indian Economy.
2. Students will be able to understand how planning and infrastructure support can develop an economy.
3. Scope of environmental economics and also understand the environmental resource problems, environmental and social services and the problem of valuation of these services.
4. It helps in developing understanding of the students related to Industrial Policy and Issues.
5. It helps in developing understanding of the students related to Major Industries in India.

Detailed Syllabus:

Unit 1: Industrial Economic Environment	12
1.1 Industry: Meaning and Classification	
1.2 Economic Environment: Meaning and Definitions	
1.3 Importance of Economic Environment	
1.4 Factors Affecting Economic Environment	
1.5 Role of Economic Environment in Industrial Development	
Unit 2: Industrial Growth and Pattern in Indian Economy	14
2.1 Role of Industries in Economic Development of India	
2.2 Public Sector Industries –Role, Problems and Present Situation	

2.3	Small Scale and Cottage Industries – Meaning, Role and Problems	
2.4	Multinational Corporations and Indian Economy- Features, Role and Problems	
2.5	Industrial Imbalance: Causes and Measures	
Unit 3:	Industrial Policy and Issues	18
3.1	Meaning of Industrial Policy	
3.2	Industrial Policy of 1991 to onwards– Features and Impact	
3.3	Special Economic Zone- Features, Progress and Problems	
3.4	Liberalization, Privatization and Globalization –Meaning, and Nature, Arguments for and against	
Unit 4:	Major Industries in India	16
4.1	Importance of Major Industries in India	
4.2	Iron and Steel Industry: Progress and Problems	
4.3	Cotton Textile Industry: Progress and Problems	
4.4	Sugar Industry: Progress and Problems	
4.5	Cement Industry: Progress and Problems	
4.6	Service Industry: Information Technology Industry and Tourism Industry: Progress and Problems	

Suggested Readings:

1. Business Environment, Francis Cherunilam, Himalaya Publishing House Pvt. Ltd., Mumbai
2. Economics of Environment, Garg M. R, RBSA Publishers, Jaipur
3. Environmental Economics, Singh G. N. Singh G. N. Mittal Publications, New Delhi

4. Industrial Growth in India, Ahluwalia J. J, Oxford University Press, New Delhi
5. Industrial Economics in India, Desai B., Himalaya Publishing House Pvt. Ltd., Mumbai
6. Industrial Economics, Birthwal R. R., Wiley Eastern Ltd., New Delhi
7. Environmental Economics: Theory and Applications., Singh & Shishodia, Sage Publication, New Delhi
8. Economics of Environment of Business (with case studies), Puri V. K., Mishra S. K., Himalaya Publishing House Pvt. Ltd. Mumbai
9. Indian Economy Its Growing Dimensions., Dhar P. K., Kalyani Publishers, New Delhi
10. Datt & Sundharam's Indian Economy, Gaurav Datt & Ashwini Mahajan, S. Chand & Company Ltd., New Delhi
11. Industrial Economics, Singh A & A.N. Sadhu, Himalaya Publishing House Pvt. Ltd., Bombay
12. Indian Economy- Its Development Experience., Puri V. K., Mishra S. K., Himalaya Publishing House Pvt. Ltd., Mumbai
13. Indian Economy: Problems of Development & Planning., Agrawal A. N., New Age International, New Delhi
14. Industrial Economics – Indian Perspective, Francis Cherunilam, Himalaya Publishing House.

- प्रकरण1: औद्योगिक आर्थिक पर्यावरण 12**
- 1.1 उद्योग: अर्थ आणि वर्गीकरण
 - 1.2 आर्थिक पर्यावरण: अर्थ आणि व्याख्या
 - 1.3 आर्थिक पर्यावरणाचे महत्त्व
 - 1.4 आर्थिक पर्यावरणावर परिणाम करणारे घटक
 - 1.5 औद्योगिक विकासामध्ये आर्थिक पर्यावरणाची भूमिका
- प्रकरण2: भारतीय अर्थव्यवस्थेतील औद्योगिक वाढ आणि रचना 14**
- 2.1 भारताच्या आर्थिक विकासात उद्योगांची भूमिका
 - 2.2 सार्वजनिक क्षेत्रातील उद्योग - भूमिका, समस्या आणि सध्याची परिस्थिती
 - 2.3 लघु उद्योग आणि कुटीर उद्योग - अर्थ, भूमिका आणि समस्या
 - 2.4 बहुराष्ट्रीय कंपन्या आणि भारतीय अर्थव्यवस्था- वैशिष्ट्ये, भूमिका आणि समस्या
 - 2.5 औद्योगिक असंतुलन: कारणे आणि उपाय
- प्रकरण3: औद्योगिक धोरण आणि समस्या 18**
- 3.1 औद्योगिक धोरणाचा अर्थ
 - 3.2 1991 ते नंतरचे औद्योगिक धोरण - वैशिष्ट्ये आणि प्रभाव
 - 3.3 विशेष आर्थिक क्षेत्र- वैशिष्ट्ये, प्रगती आणि समस्या
 - 3.4 उदारीकरण, खाजगीकरण आणि जागतिकीकरण - अर्थ, बाजू आणि विरुद्ध युक्तिवाद

प्रकरण4:	भारतातील प्रमुख उद्योग	16
4.1	भारतातील प्रमुख उद्योगांचे महत्त्व	
4.2	लोह आणि पोलाद उद्योग: प्रगती आणि समस्या	
4.3	कापूस वस्त्र उद्योग: प्रगती आणि समस्या	
4.4	साखर उद्योग: प्रगती आणि समस्या	
4.5	सिमेंट उद्योग: प्रगती आणि समस्या	
4.6	सेवा उद्योग: माहिती तंत्रज्ञान उद्योग आणि पर्यटन उद्योग: प्रगती आणि समस्या	

Syllabus of M.Com

Board of Studies in Commerce and Management

M.Com	Semester –IV
Course Code: MCOM-413 T	Title of the Course: Indian Financial System
Credits: 04	Teaching Hours: 60

Course Outcomes (Cos)

1. It will enable the students to understand the structure of the Indian Financial System.
2. It will help the students to understand the Regulators of the Financial System.
3. It will enable the students to understand the Financial Intermediaries.
4. It will give the knowledge to students about various financial instruments in financial system.

Detailed Syllabus:

Unit I: Structure of Indian Financial System (15)

1. Introduction and meaning of the Indian Financial System.
2. Evolution of the Financial System in India.
3. Structure of the Indian Financial System.
4. Role of Constituents of Indian Financial System.
5. Structure and Development of Money Market Organisation.

Unit II: Regulators of Financial System (15)

1. Role and need of Regulations in the Financial System.-
 - a. RBI
 - b. SEBI
 - c. IRDA
2. Functions and Classification of Financial Markets.
3. Stock Exchanges in India- Objectives, Functions and Workings of Stock Exchange in India.

Unit III: Financial Intermediaries (15)

1. Role of Financial Intermediaries in Capital Market.
2. Commercial Banks : Evolution, Management, Organisational Setup.
3. Development Banks : Types, Functions, Structure and Workings.
4. Non Banking Financial Companies (NBFCs) : Importance, Characteristics and Functions.
5. Regional Rural Banks : Objectives, Features and Major RRB's.
6. Insurance Organisations : Importance, Functions and Types.

Unit IV: Financial Instruments/ Assets (15)

1. Financial Instruments : Shares, Mutual Funds, Debentures, Bonds, Hedging instruments.

2. Derivatives : Future and Options, Basic Trading Strategies, Clearing and Settlement Procedure.
3. Foreign Capital : Concept and Importance of Foreign Direct Investment (FDI) and Financial Institutional Investment (FII)
4. Current Developments in the Financial System : Financial Inclusion, Small and Payments Banks, Online Wallets, UPI, Insolvency and Bankruptcy Code, BlockChain and Cryptocurrencies (Digital Financial Assets), Depositories.

Teaching Methods

1. Guest Lecture,
2. Presentation of the students
3. YouTube Videos
4. PPT
5. Traditional Lecture Method
6. Group Discussion.

Suggested Readings :

1. Machiraju, ‘ Indian Financial System’ - Vikas Publishing House, 2nd Edition, 2002.
2. Varshey P.N., & Mittal D.K., ‘ Indian Financial System’- Sultan Chand & Sons, New Delhi , 2002.
3. Verma J.C., ‘Venture Capital Financing in India’, Sage, New Delhi, 1997.
4. Sadhale H., ‘ Mutual Funds in India’, Sage, New Delhi, 1997.
5. Pandey, I M Management, Vikas Publishing House.
6. Chandra & Prasanna, Financial Management, Theory & Practice, TMH.
7. Rustagi, R P, Financial Management, Taxmann Publication Pvt Ltd.
8. www.rbi.org.in
9. www.economictimes.com
10. www.sebi.gov.in

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Syllabus of M.Com**

Board of Studies in Costing, Accounting, Taxation, and Law

M.Com	Semester –IV
Course Code: MCOM-414 T (A)	Title of the Course: Recent Advances in Cost Auditing and Cost System
Credits: 04	Teaching Hours: 60

Course Outcomes (Cos)

1. It will enhance knowledge in Cost Accounting Standards and their applicability to manufacturing companies.
2. It will enable the learners to understand the concept of GST audit along with the procedure and Productive Audit.
3. It will make the students develop competence in understanding the ERP and its practical application
4. It will acquaint students with recent trends in Cost Accounting.

Detailed Syllabus:

Unit I: Cost Accounting Standards (CAS) (15)

1. CAS- 2,4,5, and 8 to24 (Drafts And Amendments' Subjects to Finalization from time to time)

Unit II: Basics of GST audit and Productive Audit. (15)

1. Meaning of GST Audit, Its applicability, Qualification, and Disqualification of Auditor.
2. Features, Scope, and Benefits of GST Audit
3. Procedure for conducting of and reporting under GST Audit
4. Meaning, Features, scope, and Benefits of Productive Audit.
5. Problems of Productive Audit and Means to overcome these problems.

Unit III: Enterprise Resource Planning (ERP) (15)

1. Introduction, Meaning, Features, Benefits & Limitations of ERP
2. Process of Implementation of ERP
3. E–Costing - Features

Unit IV: Recent Trends In Cost Accounting (15)

1. Introduction to Various techniques & tools of Manufacturing and its impact on Costing:
 - a. Six Sigma
 - b. 5 S
 - c. TQM
 - d. Kaizen Technique.
 - e. Lean Manufacturing
 - f. Total Productive Maintenance
 - g. Business Process Re-Engineering
 - h. Artificial Intelligence
 - i. Robotics Manufacturing

Teaching Methodology :

1. Lecture
2. PPT

3. Group Discussion,
4. Library Work.
5. Assignment.

Suggested Readings :

1. Cost Accounting Standards ,Institute Of Cost Accountant Of India, Kolkata
2. A Handbook on Goods & Services Tax - GST, CA PUSHPENDRA SISODIA, Bharat Law House Pvt. Ltd., New Delhi
3. Enterprise Resource Planning, Veena Bansal, Pearson India, New Delhi
4. Bharat's GST Laws with rate of Tax on Goods and Services (Amended Bare Act Rule), Bharat Law House, Bharat Law House Pvt. ltd ,New Delhi
5. Lean Six Sigma, Bass and Issa,Mcgraw Hill, Noida
6. A Birds Eye view of GST, R.K.Jha and P.N.Singh, Asia Law House, Hyderabad
7. Total Productive Maintenance, K.S. Madhavan, SHINGO INSTITUTE OF JAPANESE MANAGEMENT
8. CMA Journals, The ICWAI, Kolkata

Suggested Web References:

<https://icmai.in>

<https://globalecma.in/>

<https://www.acieta.com/why-robotic-automation/robotics-manufacturing/>

Note: 100 % of marks are allotted to Theory only.

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Board of Studies in Commerce and Management

M.Com	Semester –IV
Course Code: MCOM-414 T (B)	Title of the Course: Recent Advances in Marketing
Credits: 04	Teaching Hours: 60

Course Outcomes (Cos)

1. Students will understand various types of marketing strategies and the process of creating a marketing strategy.
2. Students will aware of the latest changes and challenges in digital marketing.
3. They will understand the mechanisms of Delivering Service through Intermediaries and Modern E Channels
4. I will help students to understand various issues related to sustainable marketing.

Detailed Syllabus:

Unit I: Marketing Strategy (15)

1. Meaning- Definition – Types of Marketing Strategies. Elements of Marketing Strategy.
2. Strategies in the Marketing Warfare- Principles of Marketing Warfare
3. Process of Creating a marketing strategy,
4. Global v/s Local Marketing strategy

Unit II: Sustainable Marketing and value through customer service (15)

1. Sustainable Marketing: Concept, Importance, Problems, and prospects
2. Creating Sustainable Value through Customer Service
3. Sustainable Marketing and Sustainable Development, sustainable Marketing, and related ethical issues
4. Current examples of corporate sustainability endeavors

Unit III: Recent Trends, Changes and Challenges in Digital Marketing (15)

1. Concept and relevance of Digital Marketing in Modern Times.
2. Role of a Modern Marketing Manager in the era of digital Marketing with specific reference to social media
3. Management and social media audit.
4. Problems and prospects of Marketing; the advent of artificial intelligence and robotics
5. A study of some e-marketing websites: Flipkart, Amazon, Snapdeal, Meesho, OLX, Zomato, Swiggy, etc.

Unit IV: Delivering service through intermediaries and modern E channels (15)

1. Customer's role in service delivery.

2. Marketing strategies for customer involvement and engagement Customer-defined service standards
3. Factors necessary for appropriate service standards
4. Types of customers – defined standards. Development of customer-defined standards

Teaching Methods

1. Guest Lecture,
2. Presentation of the students
3. YouTube Videos
4. PPT
5. Traditional Lecture Method
6. Group Discussion.

Suggested Readings

1. Customer Relationship Management : A Strategic Approach Lakshman Jha Global India Publications Pvt Ltd. New Delhi
2. Customer Relationship Management: A Global Perspective Gerhard Rabb, RiadAjami, Vidyarana Gargeya Routledge London
3. Customer Relationship Management: Emerging Concepts, Tools, and Applications Jagdish Sheth, Atul Paratiyar Tata Mc-Graw Hill Publication Company New Delhi
4. Effective Customer Relationship Management Amy Sauers Cambria Press New York
5. Customer Relationship Management R.K Sungadhi New Age International Publishers New Delhi
6. Customer Relationship Management Concept & Cases Alok Kumar Rai Prentice Hall of India Private Limited, New Delhi.
7. Customer Relationship Management, S. Shanmugasundaram Prentice Hall of India Private Limited, New Delhi.
8. Marketing Management Rajan Saxena, Mc Graw Hill Education Pvt. Ltd, New Delhi
9. Export Import Procedures and Documentation Khushpat S Jain Himalaya Publishing House New Delhi
10. Services Marketing – Intergrating Customer Focus Across the Firm Valerie A Zeithaml, Mary Jo Bitner, Dwayne D Gremler, Ajay Pandit Mc Graw Hill Education Pvt. Ltd, New Delhi
11. Marketing Management (A south Asian Perspective) Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileshwar Jha Pearson.

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Board of Studies in Commerce and Management

M.Com.	Semester –IV
Course Code: MCOM-415 PR	Title of the Course: Project Work
Credits: 02	Teaching Hours: 30

Course Outcomes (Cos) :

1. It will develop research aptitude in students.
2. It will encourage students learn and apply Research Methodology principles through their learning and designing innovative projects.
3. It will install and stimulate entrepreneurial ability in students.
4. Students will be able to prepare a research project independently.

Detailed Syllabus:

Unit I Selection of Research Problem (06)

Selection of topic: Research scope, Aims and objectives of the research

Unit II Questionnaire Designing: (07)

Questionnaire, method of data collection, sampling size, sampling method

Unit III Data Collation & Analysis: (06)

Data collection, tabulation, graphs, use of statistical tools using Excel spreadsheet.

Unit IV Interpretation of results (05)

Unit V Research Report writing (06)

Guidelines for the Project:-

1. The student shall select a topic of their interest for research under the guidance of a faculty.
2. The topic should be approved by the faculty.
3. The student should consult and get the approval of the faculty at every stage of the project. Project Progress is monitored by the faculty.
4. The student should submit one hard bound and a soft copy on the date decided as per the exam schedule.
5. The student should be present for the project viva, which will be conducted by the external and the internal examiner.
6. The allocation of marks for the project would be as under

6.1 Printed Project 25 marks

6.2 Project Viva-Você 25 marks

Teaching Methodology –

1. Study of Research Methods and Statistical Tools used in Research.
2. Assistance in Topic Finalization.
3. One on One Guidance to students from Concept to Completion of project.
4. Train students for viva voce.