

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce, and Science College, Ahmednagar
(Autonomous)
(Affiliated to Savitribai Phule Pune University, Pune)



National Education Policy (NEP)
Choice Based Credit System (CBCS)

Programme Framework

M.Com.

Implemented from

Academic Year 2023-24

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.	Dr. B. N. Murtadak	Member
3.	Dr. M.P. Waghmare	Member
4.	Dr. 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. S.D. Bankar	Member(co-opt)
12.	Dr. N. L. Vikhe	Member(co-opt)
13.	Prof. S. S. Nimbalkar	Member(co-opt)

New Arts, Commerce and Science College, Ahmednagar (Autonomous)

Board of studies in Costing, Accounting, taxation and Law

Sr. No.	Name	Designation
1.	Dr. B. N. Murtadak	Chairman
2.	Dr. S. B. Kalamkar	Member
3.	Dr. M.P. Waghmare	Member
4.	Dr. N. B. Goyal	Member
5.	Dr. H. B. Goyal	Academic Council Nominee
6.	Dr. S. D. Talekar	Academic Council Nominee
7.	Dr. M.D. Sayyed	Vice- Chancellor Nominee
8.	Mr. Tejas A. Joshi	Alumni
9.	CA Prasad Puranikt	Industry Expert
10.	Dr. A. V. Adsure	Member(co-opt)
11.	Prof. P. V. Kale	Member(co-opt)

1. 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 the managerial cadre in business and industry. M.Com.Course offers research in diverse areas of the Commerce discipline and has a large base of research contribution. Teaching pedagogy is adopted to ensure all-around learning for the students. The College aligns itself with the University's overall vision, 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 the commerce stream. Further, the overall structure has been improved to provide an insight into research in commerce and interdisciplinary areas and to facilitate those students aspiring for pursuing research.

The two-year M.Com.degree program 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

Accounting, 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.

2. Programme Outcomes (POs)

1. Students can independently start their own Businesses
2. Students can get thorough knowledge of Costing Techniques and their practical application in their own business.
3. The program 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 the employability options of the students. The curriculum helps instill learnability among students for upskilling and reskilling even in the later part of life.

5.2 Distribution of credits

Type of Courses	Total Credits	Credits/ Semester
Discipline-Specific Core Courses (DSC)	54	14 /12
Discipline Specific Elective Courses (DSE)	16	04
Research Methodology	04	Semester I only
On Job Training/ Internship	04	Semester II only
Project	10	Semesters III and IV only
Total	88	22

5.3 Master of Commerce (M.Com.) Course Distribution

Class	Semester	Subjects	Courses	DSC		DSE		RM/OJT/ Internship etc.		Project*	Total
				T	P*	T	P*	T	P*		
M. Com. I	I	01	06	04	00	01	00	00	01	00	06
M. Com. I	II	01	06	04	00	01	00	00	01	00	06
Exist Option: Award of PG Diploma with 44 credits											
M. Com. II	III	01	06	04	00	01	00	00	00	01	05
M. Com. II	IV	01	05	03	00	01	00	00	00	01	05

5.4. Master of Commerce (M. Com.) Credit Distribution

Class	Semester	Subjects	Courses	DSC		DSE		RM/OJT / Internship etc.		Project*	Total Credits
				T	P*	T	P*	T	P*		
M. Com. I	I	01	06	14	00	04	00	04	00	00	22

M. Com. I	II	01	06	14	00	04	00	04	00	00	22
Exist Option: Award of PG Diploma with 44 credits											
M. Com. II	III	01	05	14	00	04	00	00	00	04	22
M. Com. II	IV	01	05	12	00	04	00	00	00	06	22
				54	00	16	00	08	00	10	88

* The Board of Studies as per requirement may add practical courses without changing credits distribution and the number of courses prescribed for the specific class

5.5 Master of Commerce (M. Com.) Distribution of Courses

Class	Seme ster	Course and their credits			
		DSC	DSE	RM/OJ T/ Internsh ip etc.	Project *
M. Com. I	I	DSC -01 (04)	DSE -01 (04)	RM (04)	NA
M. Com. I	I	DSC -02 (04)			
M. Com. I	I	DSC -03 (04)			
M. Com. I	I	DSC -04 (02)			
M. Com. I	II	DSC -05 (04)	DSE -02 (04)	OJT (04)	NA
M. Com. I	II	DSC -06 (04)			
M. Com. I	II	DSC -07 (04)			
M. Com. I	II	DSC -08 (02)			
M. Com. II	III	DSC-09 (04)	DSE -03 (04)	NA	Project (04)
M. Com. II	III	DSC-10 (04)			
M. Com. II	III	DSC-11 (04)			
M. Com. II	III	DSC-12 (02)			
M. Com. II	IV	DSC-13 (04)	DSE -04 (04)	NA	Project (06)
M. Com. II	IV	DSC-14 (04)			
M. Com. II	IV	DSC-15 (04)			

Programme Framework (Courses and Credits): M.COM.

Sr. No.	Year	Semester	Level	Course Type	Course Code	Title	Credits
1.	I	I	6.0	DSC-01	MCOM 111T	Management Accounting	04
2.	I	I	6.0	DSC-02	MCOM 112T	Strategic Management	04
3.	I	I	6.0	DSC-03	MCOM 113T	Advanced Cost Accounting	04
4.	I	I	6.0	DSC-04	MCOM 114T	Financial Planning	02
5.	I	I	6.0	DSE-01	MCOM 115T	A. Advanced Accounting B. Costing Technique Examinations and Responsibility Accounting C. Marketing Techniques.	04
6.	I	I	6.0	RM-01	MCOM 116T	Research Methodology	04
7.	I	II	6.0	DSC-05	MCOM 121T	Financial Analysis and Control	04
8.	I	II	6.0	DSC-06	MCOM 122T	Industrial Economics	04
9.	I	II	6.0	DSC-07	MCOM 123T	Application of Cost Accounting	04
10.	I	II	6.0	DSC-08	MCOM 124T	Organisation Behaviour	02
11.	I	II	6.0	DSE-02	MCOM 125T	A. Specialized Areas in Accounting B. Cost Control and Cost System C. Service Marketing	04
12.	I	II	6.0	OJT-01	MCOM 126T	On Job Training/Internship	04
13.	II	III	5.0	DSC-09	MCOM 121T	Business Finance	04
14.	II	III	5.0	DSC-10	MCOM 122T	Financial Reporting	04
15.	II	III	5.0	DSC-11	MCOM 123T	Cost Audit	04
16.	II	III	5.0	DSC-12	MCOM 124T	Skill Development-I	02
17.	II	III	5.0	DSE-03	MCOM 125T	A. Direct and Indirect Taxes B. Management Audit C. International Marketing	04
18.	II	III	5.0	RP-01	MCOM 126PR	Research Project	04
19.	II	IV	5.5	DSC-13	MCOM 121T	Capital Market and Financial Services	04
20.	II	IV	5.5	DSC-14	MCOM 122T	Industrial Economic Environment	04

21.	II	IV	5.5	DSC-15	MCOM 123T	Indian Financial System	04
22.	II	IV	5.5	DSE-04	MCOM 125T	A. Recent Advances in Accounting and Auditing B. Recent Advances in Cost Auditing and Cost System C. Recent Advances in Marketing	04
23.	II	IV	5.5	RP-02	MCOM 126PR	Research Project	06

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Syllabus
M.Com.

Title of the Course: Management Accounting								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
DSC-1	MCOM 111T	04	00	04	60	30	70	100

Learning Objectives:

1. To Enhance learners' understanding of management accounting concepts and their significance in business.
2. To Develop learners' ability to analyze financial statements.
3. To Enable learners to apply management accounting techniques in financial decision making.
4. To Foster competence in using management accounting for managerial decision making and control.

Course Outcomes (Cos)

1. It will enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. It will develop the abilities of learners to analyze financial statements.
3. It will enable the learners to understand, develop and apply management accounting techniques in the financial decision-making in the business corporates.
4. It will create an understanding of the concept of Capital Management, determination of working capital, components of working capital, and accounts receivable and inventory management.

Detailed Syllabus:**Unit I: Accounting for Emerging Sectors (15)**

1. Limitations of conventional Financial Accounting
2. The emergence of Management Accounting and Cost Accounting
3. Advantages of Management Accounting and Cost Accounting
4. The distinction between Management Accounting and Cost Accounting
5. Management Accounting as a decision-making tool.

Unit II: Application of Management Accounting Techniques (15)

1. Marginal Costing and Cost-Volume-Profit (CVP) Analysis, Key Factors
2. Decision Making through Managerial Cost Accounting (Make or Buy Decision) Purchasing and Leasing
3. Techniques and Managerial Cost Accounting
4. Standardization of Accounting System
 - a. Fixed and Variable Cost Analysis
 - b. Application of Fixed and Variable Cost Analysis technique in decision-making process

Unit III: Capital Budgeting Decision (15)

Meaning, Definition of Capital Budgeting, Time value of money. Tools of evaluation of the project based on traditional techniques and modern techniques - ARR, Payback Period, Discounted Payback Period, NPV, PI & IRR

Unit IV: Working Capital Management (15)

1. Concept and definition of working capital,
2. Determination of Working capital, Assessment of Working Capital needs
3. Study of components of working capital such as cash management
4. Accounts receivable management and inventory management.
5. Assessment of Working Capital Needs (Practical Problem)

Suggested Readings :

1. Management Accounting, P.C. Tulsian, Tata McGraw Hill Publishing Company New Delhi
2. Management Accounting A. Mukherjee & M. Hanif, Tata McGraw Hill Publishing Company, New Delhi
3. Management Accounting, S. N. Maheshwari & S.K. Maheshwari, 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 Web References :

1. <https://www.sciencedirect.com/science/article/pii/S1044500518300659>
2. <https://www.sciencedirect.com/science/article/pii/S1044500517300239>
3. <https://www.sciencedirect.com/science/article/pii/S1044500516300245>
4. <https://www.sciencedirect.com/science/article/pii/S1044500517300100>

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Syllabus
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Title of the Course: Strategic Management								
Year: I					Semester: I			
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI	ES	Total
DSC-2	MCOM 112T	04	00	04	60	30	70	100

Learning Objectives:

1. To develop a comprehensive understanding of strategic management concepts and theories.
2. To enhance analytical and critical thinking skills for strategic analysis.
3. To foster the ability to formulate and implement effective business strategies.
4. To cultivate skills in strategic leadership and change management:

Course Outcomes (Cos)

1. It will help students to describe the role of Strategic Management.
2. It will enable the students to form a strategy, analyze strategy and do the strategic planning and also inculcate strategy implementation skills among the students.
3. It will enable the students to analyze how organizations make decisions in response to rapid changes that occur due to environmental changes.
4. It will enhance the knowledge of the students regarding emerging trends in strategic management.

Detailed Syllabus:**Unit I: Introduction to Strategic Management****(15)**

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.

Unit II: Strategy Formulation, Strategic Analysis, and Strategic Planning (15)

Organizational Goals, Mission and Social Responsibility, Analysis of Business Environment, Internal analysis for Strategic Advantage, Strategic Planning – meaning, steps, alternatives, advantages, and Disadvantages, Designing an effective Strategic Plan.

Unit III: Strategic Choices and Strategy Implementation (15)

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

Unit IV: Functional Strategy and Strategic Review (15)

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, Chanakya Niti - A Case study approach.

Suggested Readings:

1. Strategic Management: the Indian Context – By R.Srinivasan
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.

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Title of the Course: Advanced Cost Accounting								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI	ES	Total
						E	E	
DSC-3	MCOM 113T	04	00	04	60	30	70	100

Learning Objectives:

1. To Develop an advanced understanding of cost accounting principles and techniques:
2. To enhance the ability to analyze and interpret complex cost data.
3. To foster proficiency in applying advanced costing methods in strategic decision making.
4. To cultivate knowledge of contemporary issues and emerging trends in cost accounting.

Course Outcomes (Cos)

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

Detailed Syllabus:**Unit I: Nature and Scope of Cost Accounting (15)**

- a. Introduction, Meaning, Definitions, and Objectives of Cost Accounting, Cost Centres, and Cost Unit.
- b. Elements of Cost: Material, Labour, and Overheads.
- c. Material: Concept, Purchasing Procedure of Material, 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)

Unit II: Employee Cost (15)

- a. Meaning, Definitions and Significance of Labour Cost
- b. Classification of Labour Cost
- c. Methods of Remuneration-Performance Based Remuneration
- d. Labour Cost –
 - i) Idle time-causes and Accounting treatment
 - ii) Overtime premium-Accounting Treatment & its Control
 - iii) Treatment of special Labour Costs –Fringe benefits, Bonus, Employees Welfare Costs
- e. Labour Turnover – concept, causes, Measurement & Cost of Labour Turnover.
- f. Study of CAS – 7 relating to Employees Cost

Unit III: Overheads Accounting (15)

- a. Meaning & Classification of Overheads, b.Allocation, Apportionment & reapportionment (Repeated distribution Methods & Simultaneous Equations Method) of Overheads
- b. Absorption of Overheads-Methods, Over and under absorption of overheads
- c. CAS – 3 (Overheads)

Unit IV: Methods of Costing (15)

- a. Job Costing and Contract Costing.
- b. Process Costing
- c. Operating Costing in Transport, Hospitals & Hotel undertakings.

Note: 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

Suggested Readings:

1. Cost Accounting-Principles & Practices Jawahar Lal & Seema Shrivastawa, Tata Mcgraw Hill, New Delhi.
2. Advanced Cost Accounting And Cost Systems, Ravi M Kishor: Taxmann New Delhi
3. Cost Accounting Theory And Problems, S. N. Maheshwari Mittal Shree Mahavir Book Depot., New Delhi
4. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi
5. Horngren's Cost Accounting-A Managerial Emphasis Srikant M Datar & Madhav V Rajan, Pearson Noida Up
6. Cost Accounting-Principles & Practices, Dr.M.N. Arora , Vikas Publishing House, New Delhi
7. Cost Accounting, Dr. Eknath Khedkar Success Publications, Pune
8. Principles and Practices of Cost Accounting, Dr. Sunita Pokharna Success Publications, Pune.

Suggested Web Resource:

<https://icmai.in>

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Title of the Course: Financial Planning								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
DSC-4	MCOM 114T	02	00	02	30	15	35	50

Learning Objectives:

1. To Develop a comprehensive understanding of financial planning principles.
2. To Enhance critical evaluation skills for selecting investment instruments.
3. To Apply appropriate financial instruments for managing personal finances.
4. To Understand credit planning, retirement planning, and estate planning.

Course Outcomes (Cos)

1. The students will be able to understand the premise of financial planning and identify the financial goals.
2. It will enhance the ability to critically evaluate the investment instruments suitable for different financial goals in different time spans.
3. Apply appropriate financial instruments to manage individuals' finances.
4. Analyze investment in the primary market.

Detailed Syllabus:**Unit I: Financial Planning & Investment Environment (08)**

Financial planning process and life cycle approach, Ascertainment of financial goals; Application of investment alternatives in financial plans - Bonds, Equity Shares, Mutual Funds, Fixed Deposits, PPF, Financial Derivatives, Commodity derivatives, gold & bullion; Independent opening and operation of trading and demat account.

Unit II: Diversity in Financial Planning (08)

Planning for life insurance and health insurance; Primary clauses in life and healthcare insurance agreement; Application of compounding and indexing; Balancing Mutual Funds; Funds' CAGR, SIP/ SWP/ STP and Index Funds.

Unit III: Building Financial Plans (06)

Critical analysis of investments, Insurance, and tax saving instruments; Risk assessment of individuals; Building financial plans using spreadsheets; Evaluation of financial plans.

Unit IV: Credit & Retirement Planning

(08)

Assessment of credit; Reverse mortgage; Optimal Use of Education loan; Consumer and housing finance; EMI: Calculations & Long term Impact; Credit card management; Overdraft protection; Credit history, Retirement solutions, Critical analysis of retirement planning, pension plans including taxes and inflation; Estate planning- Objectives of will, creating a valid will; Power of attorney.

Suggested Readings:

1. Buffet, Marry and Clark, David (2011). Warren Buffett and the Interpretation of Financial Statement.
2. Fisher, A. Philip (2010). Common Stocks and Uncommon Profits. Wiley.
3. Graham, Benjamin (2017). The Intelligent Investor.
4. Keown, A. J. (2017). Personal Finance – Turning money into wealth. Pearson Publication,
5. Khurshed, Arif (2016). Initial Public Offerings: The mechanics and performance of IPOs, Harriman House Publishing.
6. Madura, Jeff (2016). Personal Finance. Pearson.
7. Soota, Ashok and Gopalan, S. R. (2012). Entrepreneurship Simplified: From Idea to IPO. Penguin Random House India.
8. Spier, Guy (2014). The Education of Value Investor. Palgrave.

Suggested Web Resource:

1. www.moneycontrol.com Unit I, Unit II
2. www.valueresearch.com Unit I, Unit II
3. www.marketsmojo.com Unit I, Unit II
4. www.yahoofinance.com Unit I, Unit II, Unit IV

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Title of the Course: Advanced Accounting								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
DSE-1	MCOM 115T (A)	04	00	04	60	30	70	100

Learning Objectives:

1. To lay a theoretical foundation of Accounting & Accounting Standards.
2. To gain the ability to solve problems relating to Corporate Accounting.
3. To Enhance the ability to analyze and interpret complex financial statements.
4. To foster proficiency in applying advanced accounting techniques for specialized transactions and cultivate knowledge of contemporary issues and emerging trends in accounting.

Course Outcomes (Cos)

1. Students will get familiar with the Advanced Concepts.
2. Students will understand the Consolidation of Financial Statements of Holding Companies & two Subsidiary Companies.
3. It will enable students to prepare Statement of Affairs of the Companies in Liquidation.
4. The students will understand the needs and methods of valuation of Goodwill & Shares.

Detailed Syllabus:**Unit I: Basic Concepts****(14)**

- Conceptual framework of Accounting - Accounting environment
- Concept of accounting theory - Role of accounting theory
- Classification of accounting theory - Approaches to accounting theory - Accounting Standards - Generally Accepted Accounting Principles - Selection of Accounting Principles
- Professional Development of Accounting in India. Introduction to IFRS & IND-AS.

Unit II: Consolidated Financial Statements**(14)**

- Consolidated Accounts of Holding and two Consolidated
- Profit & Loss Accounts - subsidiary Companies Consolidation - Inter Company transactions - Issue of Bonus Shares, Revaluation of Fixed Assets.

- Debentures and Preference Shares of subsidiary Company- Dividend - (Holding company with two subsidiaries Only to be studied). AS.21.

Unit III: Liquidation of Company (18)

- Meaning and Definition of Liquidation.
- Preparation of Statement of affairs including deficiency /surplus account.

Unit IV: Valuation of Shares And Goodwill (14)

- **Valuation of Shares** - Need for valuation - Methods of valuation of shares- Net Asserts method, Dividend yield method, Earning yield method, Return on Capital method, Price/Earning method and Fair value method & DCF Method (Discounted Cash Flow Method).
- **Valuation of Goodwill** - Need for valuation - Methods of valuing Goodwill - Number of Years purchase of average profits method, Capitalization method - Annuity method - Super profits method.

Suggested Readings/Material:

- Advanced Financial Accounting, ShawaSaleem, Vikas Publication House, New Delhi.
- Advanced Accounts- Vol.-I., Shukla, M.C., T.S. T.S. Grewal and S.C. Gupta, S. Chand & Co., New Delhi.
- Advanced Accountancy, Jain and Narang, Kalyani Publishers, New Delhi
- Indirect Taxes, V. S. Datey, Taxman Publication, Mumbai
- Accountancy, Volume-I and II, Sr. K. Paul, New Central Book Agency, Kolkata.
- Accounting Text & Cases, Robert Anthony, D.F.Hawkins & K.A. Merchant, Tata McGraw Hill, New Delhi.
- Advanced Accounting , Dr. Sadashiv Shirgave, Success Publications, Pune.

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Title of the Course: Costing Technique Examinations and Responsibility Accounting.								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
DSE-1	MCOM 115T (B)	04	00	04	60	30	70	100

Learning Objectives:

1. To develop a comprehensive understanding of various costing techniques.
2. To foster proficiency in using costing techniques for pricing and profitability analysis.
3. To develop an understanding of responsibility accounting concepts and principles.
4. To enhance the ability to apply costing techniques for cost control and decision making

Course Outcomes (Cos)

1. It will help the Students to understand the role of Budget in the process of Cost Control and Decision Making.
2. It will enhance skills in computation and analysis of various variances
3. It will create an understanding of the concepts of Uniform Costing and Inter-firm Comparison.
4. It will help to understand the relevance of Cost Accounting Data as a part of monitoring various segments of the business.
5. It will enhance the impact of adverse and favorable variances on the cost of a product/service.
6. It will help to understand the importance of various tools to evaluate the business centers.

Detailed Syllabus:**Unit I: Budgetary Control****(15)**

- a. Concept of Budget and pre-requisites of preparing the budget.
- b. Types of Budgets
- c. Key and Limiting Factor
- d. Process of preparing Budgets –Fixed and Flexible Budget, Cash Budget
- e. Production Cost, Quantity Budget & Sales Budget
- f. Limiting Factors in Preparing Budgets
- g. ZBB (Zero Based Budget)

Unit II: Standard Costing (15)

- a. Concept of Standard Cost
- b. The setting of Standards
- c. Variance Analysis – Material, Labour, Overhead, Sales, and
- d. Profit Variances.

Unit III: Uniform Costing and Inter-firm Comparison (15)

- 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

Unit IV: Responsibility Accounting and Reporting (15)

- a. Definition, Meaning, Principles, controllable and Non-controllable Costs.
- b. Centers of control, Cost Centers, Revenue Centers, Investment Centers, Profit Centers
- c. Performance Measurement of Business Centers.
- d. Reporting to different levels of Management

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

Suggested Readings:

1. Cost Accounting- Principles & Practices Jawahar Lal & Seema Shrivastawa, Tata Mcgraw Hill, New Delhi
2. Advanced Cost Accounting And Cost Systems, Ravi M Kishor: Taxmann. New Delhi
3. Cost Accounting Theory And Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot., New Delhi
4. Advanced Cost Accounting, Jain and Narang, Kalyani Publication, New Delhi
5. Horngren's Cost Accounting-A Managerial Emphasis, Srikant M Datar & Madhav V Rajan, Pearson Noida(UP)
6. Cost Accounting Principles & Practices, Dr.M.N. Arora, Vikas Publishing House, New Delhi
7. Cost Accounting, Dr. Eknath Khedkar, Success Publications, Pune
8. Principles and Practices of Cost Accounting, Dr. Sunita Pokharna,Success Publications, Pune.

Suggested Web Resource:

<https://icmai.in/>

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Title of the Course: Marketing Techniques.								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
DSE-1	MCOM 115T (C)	04	00	04	60	30	70	100

Learning Objectives:

1. To develop students' independent logical thinking and facilitate personality development.
2. To impart knowledge about data collection and interpretation related to consumers.
3. To develop students' communication and analytical skills.
4. To help students with product mix and place mix techniques.

Course Outcomes (Cos)

1. It will develop students' independent logical thinking and facilitate personality development.
2. It will impart knowledge about how to collect the data relating to consumers and interpret it.
3. It will help students with Product mix and place mix techniques.
4. It will grow the place mix and promotion mix technique.

Detailed Syllabus:**Unit I- Marketing Introduction & Marketing Environment (15)****A. Marketing:**

Meaning, Definition, Elements, Objectives, Importance, Advantages and Limitations, Evolution and Scope, Approaches to the Study of Marketing.

B. Marketing Environment:

Meaning and Definition, Internal and external Environmental factors influencing the marketing environment.

Unit II- Product Mix and Price Mix (15)**A. Marketing Mix : Meaning, Definition, Elements,**

- B. **Product Mix:** Concept of Product, Product Lines, Product line length, depth, width, Product Mix Width. Product Simplification diversification and elimination
- C. **Product Management:** New product development and Product Life Cycle
- D. **Brand Management:** concept definition and history, of brand/branding, Brand Creation, Rebranding, Brand Positioning, Brand Equity Brand Contract, Brand Factory
- E. **Labelling:** Meaning and importance
- F. **Price Mix:** Price—Meaning, Definition, and Elements of price mix. Need, importance, and objectives of pricing. Factors influencing pricing. Importance and objectives of pricing. Factors influencing pricing. Various Pricing Strategies.

Unit II- Place Mix and Promotion Mix (15)

- A. **Place** – Types of Distribution Channels, Advantages & Limitations, factors affecting selection of channels.
- B. **Promotion Mix:** Meaning, Elements of Promotion Mix.
- C. **Advertising:** Concept, Classification, functions, benefits of advertising, Economic, Social & ethical issues, evaluating advertising effectiveness, Recent trends in advertising,
- D. **Personal Selling** - concept and importance, theories of selling, the process of personal selling. Selling Methods, Limitations of personal selling. Publicity: Meaning, the difference between advertising and publicity
- E. **Sales Promotion:** Meaning, Objectives, and importance. Tools or techniques, Evaluation of sales promotion.

Unit III- Public Relations, People Process, and Physical Evidence (15)

- A. **Public Relations**— Concept, History, Tools of public relations, Role of Public Relations Officer
- B. **E-Marketing Promotion-** E-mails, different types of Web advertising, blog spots, Online Sponsorships. Social Media Marketing,
- C. **People, Process and Physical Evidence** --People as a part of Marketing Mix, customer interaction, customer service Process as part of the Marketing Mix, Physical evidence/ Packaging

Suggested Readings:

1. Marketing Management Arun Kumar, Rachana Sharma. Atlantic Publishers & Distributors, New Delhi.
2. Marketing Management Amar Jyoti Gennext Publishers New Delhi.
3. Marketing Management Rajan Saxena Tata Mc-Graw Hill Publishers, New Delhi.
4. International Marketing Mix Management Tobias Richter Noyos Berlin.
5. Marketing Management, Russell Winer Pearson Education, Delhi.

6. Public Relations in Marketing Mix Jordan Goldman, NTC Business Books, New York
7. Public Relations for Marketing Management, Frank Jefkins, The MACMILLAN Press Ltd, London.
8. Marketing Management Prin. Dr. Babasaheb Sangale Success Publications Pune

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Title of the Course: Research Methodology								
Year: I					Semester: I			
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI	ES	Total
						E	E	
RM-1	MCOM 116T	04	00	04	60	30	70	100

Learning Objectives:

1. To develop a basic understanding of business research, including research processes, ethical issues, and modern practices.
2. To enhance students' capabilities to conduct research in the fields of business and social sciences.
3. To enable students to select and apply the most appropriate research methodology for their studies.
4. To learn and understand the procedures of creating research reports, including citation and bibliography formats.

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, and 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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Title of the Course: Financial Analysis and Control								
Year: I				Semester: II				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI	ES	Total
						E	E	
DSC-5	MCOM 121T	04	00	04	60	30	70	100

Learning Objectives:

1. To develop a comprehensive understanding of financial analysis techniques.
2. To enhance the ability to assess financial risks and make informed decisions.
3. To foster proficiency in developing and implementing financial control systems.
4. To cultivate knowledge of contemporary issues and emerging trends in financial analysis and control.

Course Outcomes (Cos)

1. It will help the students to acquire knowledge of financial analysis and control tools.
2. It will help to understand the appropriate applications and uses of financial analysis and control.
3. It will help the students to understand the importance of cash liquidity in an organization.
4. It will enhance the ability to computation of cash and fund flows under operating, investing, and financing categories.
5. It will develop the skill of appropriate use of different ratios to evaluate the financial performance of entities.

Unit I: Fundamentals of Financial Analysis & Control (15)

Meaning of financial analysis and control, importance, advantages, limitations Uses. Introduction to the new tools of Financial Analysis.

Unit II: Comparative and common size statement (15)

Meaning, importance, advantages, limitations, uses, Problems on Intra & Inter Company Comparison

Unit III: Cash Flow and Funds Flow Statement (15)

Meaning, importance, advantages limitations, uses, Problems on Cash flow and fund flow statements

UnitIV: Ratio Analysis and Trend Analysis

(15)

Meaning, importance, advantages, limitations, uses, Problems on Ratio analysis and Trend analysis

Suggested Readings:

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 Madan 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. Yashodhan Mithare, Success Publications, Pune.

Suggested Web Resources :

1. https://docs.google.com/spreadsheets/d/e/2PACX-1vRgBO0bXtb52Ocx-aT7yy6j5twA-3GcgWiN5RCGboG3XTD6P5hWpG_jbz8PZA1Aw5YPI2MeEPziCyKm/pubhtml?gid=0&single
2. <https://www.investopedia.com/terms/c/cashflowfromfinancing.asp>
3. <https://www.investopedia.com/financial-edge/0910/6-basic-financial-ratios-and-what-they-tell-you.aspx>

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M.Com.

Title of the Course: Industrial Economics								
Year: I				Semester: II				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
DSC-6	MCOM 122T	04	00	04	60	30	70	100

Learning Objectives:

1. Develop an understanding of the fundamental concepts and theories in industrial economics.
2. To develop learners' skills in analyzing and evaluating market behavior and firm performance within industrial sectors.
3. To equip learners with the skills to apply economic tools and techniques to analyze industrial issues.
4. To keep learners updated with current developments and emerging trends in the field of industrial economics

Course Outcomes (Cos)

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.
4. To impart students' knowledge about Industrial Productivity, Efficiency, and Size of firms.
5. To make the students understand concepts of Industrial Finance and Indian Industrial Growth.

Detailed Syllabus:

Unit I	Introduction and Concepts	10
1.1	Meaning, Nature, Scope, Need and Significance of Industrial Economics	
1.2	Relationship between Industrial Development and Economic Development	

- 1.3 Industrial Combinations- causes, mergers and amalgamations, industrial monopoly control of monopolies
- 1.4 Product Pricing – theories and evidence
- Unit 2 Industrial Location 12**
- 2.1 Factors Affecting Location of Industries
- 2.2 Theories of Industrial Location- Alfred Weber’s theory, Sargent Florence Theory, Theory of Industrial Concentration
- 2.3 Industrial Imbalance –Need for balanced regional, Causes and Implications of Industrial imbalance
- 2.4 Regional Industrial Imbalance in India – Extent and Government Policy Measures for Balanced Regional Industrial Development
- Unit 3 Industrial Productivity, Efficiency and Size of Firm 16**
- 3.1 Industrial Productivity and Efficiency- Determinants and measurement of Industrial Productivity and Efficiency
- 3.2 Causes of Low Industrial Productivity, Factors Affecting Industrial Productivity and Efficiency
- 3.3 Industrial Productivity in India
- 3.4 Remedial measures by the government to improve industrial productivity
- 3.5 Optimum Size of Firm- Meaning and its Determinants
- 3.6 Public, Private Sector Enterprises – Role and Problems
- Unit 4 Industrial Finance and Indian Industrial Growth 10**
- 4.1 Meaning, Scope, Importance of Industrial Finance
- 4.2 Sources of Industrial Finance- private, public and cooperative sector, shares, debentures, bonds, deposits, loans etc.
- 4.3 Foreign Capital- need, government’s policy, direct investment, foreign institutional investment
- 4.4 Types of Foreign Capital : Euro issues, GDR, ADR, External commercial borrowings
- 4.5 Role of Public Sector and Private Sector in Industrial Growth
- 4.6 Performance and Problems of Micro, Small, Medium Enterprises

Suggested Readings:

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-Barthwal, R.R Wiley Eastern Ltd New Delhi

मराठी रुपांतर

Unit 1	प्रस्तावना आणि संकल्पना	10
1.1	औद्योगिक अर्थशात्राचे अर्थ, स्वरूप, गरज, महत्व	
1.2	औद्योगिक अर्थशात्र आणि आर्थिक विकास यांच्यामधील सहसंबंध	
1.3	औद्योगिक एकत्रीकरण: कारणे, नियम, उपाय, औद्योगिक मक्तेदारी रोखण्यासाठी उपाययोजना	
1.4	किंमत धोरण सिद्धांत	
Unit 2	उद्योगांचे केंद्रीकरण	12
2.1	उद्योगांचे केंद्रीकरणवर परिणाम करणारे घटक	
2.2	उद्योगांच्या केंद्रीकरणाचे सिद्धांत, अल्फ्रेड वेबर यांचा स्थाननिश्चितीचा सिद्धांत, सार्जट फ्लोरेस यांचा स्थाननिश्चितीचा सिद्धांत	
2.3	औद्योगिक असमतोल, औद्योगिक असमतोलची गरज, कारणे, उपाय	
2.4	भारतातील प्रादेशिक औद्योगिक असमतोल: औद्योगिक असमतोल उपाययोजना कमी करण्यासाठी योजना	
Unit 3	औद्योगिक उत्पादकता, उद्योगांचा आकार आणि कार्यक्षमता	16
3.1	उद्योगांची उत्पादकता आणि कार्यक्षमता, उद्योगांची उत्पादकता व कार्यक्षमता वाढविण्यासाठी उपाययोजना	
3.2	उद्योगांची उत्पादकता कमी असण्याची कारणे, उद्योगांची कार्यक्षमता कमी होण्याची कारणे	
3.3	भारतातील औद्योगिक उत्पादकता	
3.4	औद्योगिक उत्पादकता वाढविण्यासाठी उपाययोजना	
3.5	उद्योगांचा आकार: उद्योगांचा आकार ठरवणारे घटक	

3.6 खाजगी, सहकारी उद्योगसंस्था यांची भूमिका, अडचणी

Unit 4

औद्योगिक वित्त रचना व भारतीय बाजारपेठेची रचना

10

4.1 औद्योगिक वित्त रचना, स्वरूप, महत्त्व

4.2 औद्योगिक वित्तचे प्रकार

4.3 परकीय भांडवल, प्रत्यक्ष भांडवल,अप्रत्यक्ष भांडवल

4.4 सार्वजनिक क्षेत्राची भूमिका, खाजगी क्षेत्राची भूमिका

4.5 लहान,मोठे मध्यम उद्योग व त्यांच्या भूमिका,

4.6 लहान,मोठे मध्यम उद्योग व त्यांच्या भूमिका,अडचणी

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Title of the Course: Application of Cost Accounting								
Year: I				Semester: II				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI	ES	Total
DSC-7	MCOM 123T	04	00	04	60	30	70	100

Learning Objectives:

1. To enhance conceptualization of the need to integrate financial and cost accounts.
2. To develop an understanding of PLC (Product Life Cycle) and VCA (Value Chain Analysis) concepts.
3. To understand the logic behind ABC (Activity-Based Costing) technique.
4. To grasp the importance of transfer pricing and target costing in a changing business environment.

Course Outcomes (Cos)

1. It will be able to enhance the conceptualization of the need to integrate financial and Cost Accounts.
2. It will develop an understanding of PLC and VCA Concepts
3. It will enable the students to understand the logic behind ABC technique
4. It will enable the students to understand the importance of Transfer Pricing & Target Costing in the changing scenario.

Unit I: Cost Book Keeping and Reconciliation between Cost and Cost financial Accounts (15)

- Book-keeping, Cost Ledgers, inter-locking and integral Accounts.
- Reconciliation of Cost and Financial Accounts, Reasons, needs & Methods.

Unit II: Product Life Cycle Costing(PLC) & Value Chain Analysis (VCA) (15)

- 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.

Unit III: Cost Allocation and Activity-Based Costing (15)

1. **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.
2. **Activity-Based Costing -**

Introduction, Steps in ABC Systems, Levels of Activities Advantages & Limitations

Unit IV: Strategic Cost Management

(15)

1. 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

2. Target Costing-

Introduction, Concept, Objectives, Comparison between Target Costing and Cost Plus Pricing.

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

Suggested Readings:

1. Cost Accounting Principles & Practices, Jawahar Lal & Seema Shrivastawa Tata Mcgraw Hill, New Delhi
2. Advanced Cost Accounting And Cost Systems, Ravi M Kishor: Taxmann, New Delhi
3. Cost Accounting Theory And Problems, S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi
4. Advanced Cost Accounting Jain and Narang Kalyani Publication, New Delhi
5. Horngren's Cost Accounting-A Managerial Emphasis, Srikant M Datar & Madhav V Rajan Pearson, Noida Up
6. Cost Accounting Principles & Practices, Dr.M.N. Arora Vikas Publishing House, New Delhi
7. Principles and Practices of Cost Accounting Dr. SunitaPokharna Success Publication Pune
8. Cost Accounting, Dr. Eknath Khedkar, Success Publication, Pune

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Title of the Course: Organisational Behaviour								
Year: I				Semester: II				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI	ES	Total
						E	E	
DSC-8	MCOM 124T	02	00	02	30	15	35	50

Learning Objectives:

1. To understand the theoretical development of organizational behavior and its importance in managing people in the workplace.
2. To understand the behavior of individuals and group members in an organizational context.
3. To learn about different organizational structures, climates, and the significance of organizational culture, as well as develop skills in managing change and stress.
4. To comprehend the importance of organizational behavior in dealing with various workplace dynamics.

Course Outcomes:(Cos)

1. It will help to understand the theoretical development of organizational behavior and its importance in managing people in the workplace.
2. It will enable students to understand the behavior of the people as individuals and members of the group.
3. It will enable the students to learn the behavior of the people as individuals and members of the group.
4. It will help to understand different types of organizational structures, and organizational climate and to know the importance of organizational culture apart from learning how to deal with change and stress.

Unit I- Introduction**(08)**

Emergence of organizational behavior; Management and OB; Hawthorne Studies and human relations school; Challenges and Opportunities for organizational behavior; Positive organizational behavior.

Unit II- Individual Behavior:**(08)**

Foundations of individual behavior; Perception; Attribution; Personality; Attitude; Learning and Values; Motivation – theoretical and practical dimension.

Unit III- Group Behavior:

(06)

Group dynamics; Cohesiveness and productivity; Group decision making; Managing organizational conflict; Managing misbehavior at work.

Unit IV- Organization System & Processes

(08)

Organization Structure – foundation and types; Communication; Organizational effectiveness & performance, Managing change.

Suggested Readings:

1. Greenberg, Baron (2010). Behavior in Organisations: Understanding and Managing the Human Side of Work. Pearson (Chapter 12 for Unit IV – Power & Politics; Chapter 15-16 for Unit V – Org Processes)
2. Hassard, J. (2012). Rethinking the Hawthorne Studies: The Western Electric research in its social, political and historical context. Human Relations 65(11): 1431–1461.
3. Hegar, Kathryn W. (2011). Modern Human Relations at Work, International Edition. Cengage (Chapter 9 for Unit IV - fundamentals of Leadership)
4. Hersey, Paul, Dewey, E. Johnson, and Kenneth, H. Blanchard (2013). Management of Organisational Behaviour, PHI, (Chapter 4, 8 for Unit IV-Leadership)
5. Pareek, U. & Khanna, S. Understanding Organizational Behaviour. Oxford University Press.
6. Schermerhorn, Osborn Uhl-Bien & Hunt (2011). Organizational Behaviour. Int Student Version. Wiley.

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Title of the Course: Specialized Areas in Accounting								
Year: I				Semester: II				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
DSE-2	MCOM 125T (A)	04	00	04	60	30	70	100

Learning Objectives:

1. To understand the accounting for construction contracts and various terms used in contract accounting.
2. To understand the concept of corporate restructuring, its accounting methods, processes as per accounting standard 14
3. To acquaint with hotel accounting, Hospital accounting, Transport undertakings accounting fund based accounting to create an avenue for employment in the academics and also to benefit Industry
4. To understand that every registered person to keep and maintain, at his principal place of business.

Course Outcomes (Cos)

1. It will help students in understanding the accounting for construction contracts and various terms used in contract accounting.
2. It will enhance the ability of capture the concept of corporate restructuring, its accounting methods, processes as per accounting standard 14
3. It will make students expert on Hotel accounting, Hospital accounting, Transport undertakings accounting fund based accounting to create an avenue for employment in the academics and also to benefit Industry
4. It will grow the understanding that every registered person to keep and maintain, at his principal place of business.

Detailed Syllabus: Example

Unit I: Accounting For Construction Contracts And Introduction to RERA (16)

- Introduction - Accounting Treatment
- Percentage of Completion Method, Completed Contract Method.
- Provision for foreseeable losses-Principles to be followed while taking credit for profit on incomplete contracts
- Valuation & disclosure of Work-in-progress, Escalation clause
- Preparation of contract accounts as per AS7

Unit II: Accounting For Corporate Restructuring (16)

- Amalgamation
- Absorption
- External reconstruction
- Internal Reconstruction - preparation of Scheme of Internal Reconstruction.
- Advanced problems only

Unit III: Services Sector Accounting (18)

- Hotel Accounting - Introduction - Visitors' ledger.
- Hospital Accounting - Introduction- capital and revenue expenditure OPD & IPD Register.
- Transport Undertaking - Introduction - preparation of final Accounts - Accounting of Roadways Preparation of final accounts - Log Book.
- Fund Based Accounting: Introduction - Special Features of Accounting for Educational Institutions, Accounting for Government Grants as per guidance notes issued by the ICAI.

Unit IV: Accounts and Records under GST (10)

- Accounts & Records
- Compulsorily Audit
- Period for Retention of Accounts

Suggested Readings/Material:

- Advanced Financial Accounting, ShawaSaleem, Vikas Publication House, New Delhi.
- Advanced Accounts- Vol.-I., Shukla, M.C., T.S. T.S. Grewal and S.C. Gupta, S. Chand & Co., New Delhi.
- Advanced Accountancy, Jain and Narang, Kalyani Publishers, New Delhi
- Indirect Taxes, V. S. Datey, Taxman Publication, Mumbai

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
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Syllabus
M.Com.

Title of the Course: Cost Control and Cost Systems								
Year: I				Semester: II				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
DSE-2	MCOM 125T (B)	04	00	04	60	30	70	100

Learning Objectives:

1. To enhance knowledge and skills in designing and implementing cost control and cost reduction programs, and utilizing different cost systems.
2. To enhance conceptualization of Marginal Costing, Cost-Volume-Profit Analysis, and Differential Costing.
3. To understand pricing mechanisms in a globally competitive environment.
4. To develop skills in differentiating between Cost Reduction and Cost Control techniques.
5. To understand the process of installing a Costing System.
6. To improve the ability to comprehend the relationship between cost and productivity.

Course Outcomes (Cos)

1. It will enhance the knowledge and skill to design and implement cost control, cost reduction program, and different cost systems
2. It will be able to enhance the conceptualization of Marginal Costing, Cost-Volume-Profit Analysis, and Differential Costing
3. It will enable students to understand pricing mechanisms in a globally competitive environment.
4. It will help the students to develop the skills to differentiate between Cost Reduction and Cost Control techniques.
5. It will enable students to understand the process of installation of the Costing System.
6. It will improve the ability to understand the relationship between cost and productivity.

Unit I: Marginal Costing, Cost-Volume-Profit Analysis And Differential Costing (15)

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.

Unit II: Pricing Decision (15)

Introduction – Pricing of Finished Product- Theory of Price, Pricing Policy – Principles of Product of Pricing – New Product Pricing

Unit III: Costing System Design & Installation (15)

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

Unit IV: Cost Control, Cost Reduction, and Productivity (15)

- a. Introduction, Process of Cost Control and 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.

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:

- Marginal Costing – Application
- Differential Cost Analysis
- Pricing Decisions
- Measurement of Productivity

Suggested Readings:

1. Cost Accounting-Principles & Practices, Jawahar Lal & Seema Shrivastawa, Tata Mcgraw Hill, New Delhi.
2. Advanced Cost Accounting And Cost Systems, Ravi M Kishor, Taxmann, New Delhi
3. Cost Accounting Theory And Problems, S. N. Maheshwari, Mittal Shree Mahavir Book Depot., New Delhi.
4. Cost & Management Accounting, Jain and Narang, Kalyani Publication, New Delhi.
5. Horngren's Cost Accounting A Managerial Emphasis, Srikant M Datar & Madhav V Rajan, Pearson, Noida UP

6. Cost & Management Accounting, Dr.M.N. Arora, Himalaya Publication, New Delhi
7. Costing Advisor & Cost Management, PV Ratnam, Kitab Mahal, New Delhi
8. Cost & Management Accounting, Sameer Kumar Chakravorthy, Central Publication, Kolkata.
9. Cost & Management Accounting, Ravi M Kishor, Taxman, New Delhi
10. Hansen, Don R. & Mowen, Maryanne M. (2005).Cost Management, Accounting, and Control. Cengage Learning (India) Ltd.

Suggested Web Resources:

<https://icmai.in/>

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Title of the Course: Service Marketing								
Year: I				Semester: II				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
DSE-2	MCOM 125T (C)	04	00	04	60	30	70	100

Learning Objectives:

1. To understand and compare skills between goods and services.
2. To develop analytical skills for product and pricing strategy.
3. To measure and improve service quality across different channels.
4. To enhance consumer perception, trust, and loyalty.

Course Outcomes:(Cos)

1. It will help develop an understanding of the concept of services and compare skills between types of goods and types of services.
2. It will develop analytical skills related to designing Product Mix and pricing Mix strategies.
3. It will develop a quality consensus of service delivery and enable them to measure service quality and its flow of delivery of various networking channels.
4. It will develop skills in identifying consumer perception and how to develop consumer trust, goodwill, and loyalty.

Unit I- Introduction to Services**(15)**

Meaning, Definition, and Characteristics of Services, Types of Services, Core and Augmented Services, Difference between goods and Services, Relevance, changes and trends in the present growing service sector.

Unit II- Designing Suitable Services Marketing Mix Part 1**(15)**

Designing of Services Mix with reference to Product and Price: Service Development Strategies, The Service Delivery Process, Pricing of Services, Service Pricing Strategies.

Unit III- Designing Suitable Services Marketing Mix Part 2**(15)**

Designing The service Mix with reference to Promotion and Distribution: Developing the Services Communication Strategy, challenges associated with the development of the services communication strategy Managing the firm's physical evidence, the development of servicescapes, Managing the senses when developing services capes, Defining and Measuring Service Quality.

Unit IV- Effective Management of Service Consumer

(15)

Managing Service Consumers, Managing Consumer Service Perceptions, Defining and Measuring Consumer Satisfaction. Customer Loyalty and Retentions.

Suggested Readings:

1. Marketing Management, Arun Kumar, Rachana Sharma. Atlantic Publishers & Distributors, New Delhi.
2. Marketing Management, Amar Jyoti Gennext Publishers, New Delhi.
3. Services Marketing Concepts, Applications and Cases M.K. Rampal and S.L. Gupta Galgotia Publishing Co., New Delhi.
4. Services Marketing, S.M. Jha Himalaya Publishing House, Delhi.
5. Services Marketing, Text and Cases Steve Baron and Kim Harris, MacMillian Business London.
6. Selling the invisible Harry, Beckwith Business Plus, Boston.
7. Services Marketing, Peter Mudie and Anjela Pierrie Butterworth, Heinemann, Great Britain.
8. Services Marketing, Concepts Strategies and Cases, K.Douglas Hoffman and John EG Bateson Cengage Learning, USA.

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Title of the Course: On Job Training / Internship.								
Year: I				Semester: II				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI	ES	Total
OJT-1	MCOM 126T	04	00	04	60	30	70	100

Learning Objectives:

1. To gain industry-specific skills and apply them effectively.
2. To adapt to the professional work environment and develop necessary skills.
3. To apply theoretical knowledge to practical scenarios.
4. To build professional relationships and network with industry professionals.

Course Outcomes (Cos)

1. To demonstrate professional competence through industry internship.
2. To apply knowledge gained through internships to complete academic activities in a professional manner.
3. To choose appropriate technology and tools to solve a given problem.
4. To demonstrate the abilities of a responsible professional and use ethical practices in day-to-day life.
5. Creating a network and social circle, and developing relationships with industry people.
6. To analyze various career opportunities and decide on carrier goals.

Guidelines for OJT

Internships are educational and career development opportunities, providing practical experience in a field or discipline. Internships are far more important as the employers are looking for employees who are properly skilled and have an awareness of the industry environment, practices, and culture. The internship is structured, short-term, supervised training often focused on particular tasks or projects with defined time scales. The core objective is to expose technical students to the industrial environment, which cannot be simulated/experienced in the classroom, and hence create competent professionals in the industry and to understand the social, economic, and administrative considerations that influence the working environment of industrial organizations. Engineering internships are

intended to provide students with an opportunity to apply conceptual knowledge from academics to the realities of the fieldwork/training. The following guidelines are proposed to give academic credit for the internship undergone as a part of the Third Year Engineering curriculum.

Duration: The internship is to be completed after semester 3 and before the commencement of semester 4 of at least 60 Hours ; and it is to be assessed and evaluated in semester 4.

Internship work Identification: Students may choose to undergo an Internship in Industry/Govt.OrganizationsNGO/MSME/RuralInternship/Innovation/IPR/Entrepreneurship. Students may choose either to work on innovation or entrepreneurial activities resulting in start-ups or undergo internship with industry/NGOs/Government organisations/Micro/Small/Medium enterprises to make themselves ready for the industry.

Students must get Internship proposals sanctioned by the college authority well in advance. The internship work identification process should be initiated in the IIIrd semester in coordination with the training and placement cell/ industry institute cell/ internship cell. This will help students to start their internship work on time. Also, it will allow students to work during the vacation period after their IIIrd semester examination and before the academic schedule of semester IV.

Student can take internship work in the form of the following but not limited to :

Working for consultancy/ research project, Contribution in Incubation/ Innovation/ Entrepreneurship Cell/ Institutional Innovation Council/ startups cells of institute / Learning at Departmental Lab/Tinkering Lab/ Institutional workshop, Development of new product/ Business Plan/ registration of start-up, Industry / Government Organization Internship, Internship through Internshala, In-house product development, intercollegiate, inter department research internship under research lab/group, micro/small/medium enterprise/online internship, Research internship under professors, IISC, IIT's, Research organizations, NGOs or Social Internships, rural internship, Participate in open source development.

Internship Diary/ Internship Workbook:

Students must maintain an Internship Diary/ Internship Workbook. The main purpose of maintaining a diary/workbook is to cultivate the habit of documenting. The students should record in the daily training diary the day-to-day account of the observations, impressions,

information gathered, and suggestions given, if any. The training diary/workbook should be signed every day by the supervisor. The internship Diary/workbook and Internship Report should be submitted by the students along with an attendance record and an evaluation sheet duly signed and stamped by the industry to the Institute immediately after the completion of the training.

Internship Work Evaluation:

Every student is required to prepare and maintain documentary proofs of the activities done by him as an internship diary or as a workbook. The evaluation of these activities will be done by Programme Head/Cell In-charge/ Project Head/ faculty mentor or Industry Supervisor based on- Overall compilation of internship activities, sub-activities, the level of achievement expected, the evidence needed to assign the points, and the duration for certain activities.

Assessment and Evaluation is to be done in consultation with the internship supervisor (Internal and External – a supervisor from the place of internship).

Recommended evaluation parameters-Post Internship Internal Evaluation -50 Marks + Internship Diary/Workbook and Internship Report - 50 Marks

Evaluation through Seminar Presentation/Viva-Voce at the Institute

The student will give a seminar based on his training report before an expert committee constituted by the concerned department as per norms of the institute. The evaluation will be based on the following criteria:

- Depth of knowledge and skills: Communication and Presentation Skills
- Team Work
- Creativity
- Planning and Organisational skills
- Adaptability
- Analytical Skills
- Attitude and Behavior at work
- Societal Understanding
- Ethics
- Regularity and punctuality
- Attendance record

- Diary/Workbook
- Student's Feedback from External Internship Supervisor

After completion of Internship, the student should prepare a comprehensive report to indicate what he has observed and learned in the training period.

Internship Diary/workbook may be evaluated on the basis of the following criteria:

- Proper and timely documented entries
- Adequacy & quality of information recorded
- Data recorded
- Thought process and recording techniques used
- Organization of the information

The report shall be presented covering following recommended fields but limited to,

- Title/Cover Page
- Internship completion certificate
- Internship Place Details- Company background-organisation and activities/Scope and object of the study / Supervisor details
- Index/Table of Contents
- Introduction
- Title/Problem statement/objectives
- Motivation/Scope and rationale of the study
- Methodological details
- Results / Analysis /inferences and conclusion
- Suggestions / Recommendations for improvement to industry, if any
- Attendance Record
- Acknowledgement
- List of reference (Library books, magazines and other sources)
- Feedback from internship supervisor(External and Internal)
- Post internship, faculty coordinator should collect feedback about student with following

- recommended parameters Technical knowledge, Discipline, Punctuality, Commitment, Willingness to do the work,
- Communication skill, individual work, Team work, Leadership.....

Reference:

[1] <https://www.aicte-india.org/sites/default/files/AICTE%20Internship%20Policy.pdf>

[2] <https://internship.aicte-india.org/>