

**Postgraduate Programme of 2 years**

**M.COM PART-II**

**2024-25**

**Structure with Course Titles**

**(Options related to our area of study to be provided with "OR" for baskets of different types)**

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	<b>Semester III</b>					
313111	<b>International Marketing</b>	Major (Core)	4	100	50	50
313112	<b>Corporate Accountancy</b>	Major (Core)	4	100	50	50
313113	<b>Advanced Research Methodology</b>	Major (Core)	4	100	50	50
313114	<b>Forensic Accounting</b>	Major (Core)	2	50	0	50
	<b>Paper -III Group-A / B / C / D/ E / F</b>	Major (Elective)	4	100	50	50
353131	<b>Research Project- I</b>	RP	4	100	50	50
			<b>22</b>	<b>550</b>	<b>250</b>	<b>300</b>
	<b>Semester IV</b>					
413111	<b>Marketing of Financial Services</b>	Major (Core)	4	100	50	50
413112	<b>Entrepreneurship Development</b>	Major (Core)	4	100	50	50
413113	<b>Trends in Commerce &amp; Business</b>	Major (Core)	4	100	50	50
	<b>Paper -IV Group-A / B / C / D/ E / F</b>	Major (Elective)	4	100	50	50
453131	<b>Research Project II</b>	RP	6	150	100	50
			<b>22</b>	<b>550</b>	<b>300</b>	<b>250</b>

<b>Semester 3</b>	<b>*Specialized Group</b>
<b>A</b>	Finance
323211	<b>Treasury Management</b>
<b>B</b>	Marketing Management
323311	<b>Product and Brand Management</b>
<b>C</b>	Human Resource Management
323411	<b>Leadership and Change Management</b>
<b>D</b>	Retail Management
323511	<b>Brand Management</b>
<b>E</b>	Finance & Taxation

323611	<b>Corporate Tax Planning &amp; Management Paper II</b>
<b>F</b>	Advanced Management Accounting & Auditing
323711	<b>Advanced Financial Accounting - Paper II</b>

<b>Semester 4</b>	<b>*Specialized Group</b>
<b>A</b>	Finance
423211	<b>Financial Instruments &amp; Derivatives</b>
<b>B</b>	Marketing Management
423311	<b>Service Marketing and Customer Relationship Management</b>
<b>C</b>	Human Resource Management
423411	<b>Key People Management and Retention</b>
<b>D</b>	Retail Management
423511	<b>Logistics &amp; Supply Chain Management</b>
<b>E</b>	Finance & Taxation
423611	<b>Financial Auditing &amp; Taxation - Paper II</b>
<b>F</b>	Advanced Management Accounting & Auditing
423711	<b>Advanced Cost &amp; Management Accounting - Paper II</b>

**M.COM PART-II****Semester III****2024-25****PG Major (Core)****Course Syllabus**

<b>Course Title</b>	<b>International Marketing</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	After going through the course, learners will be able to:
	1. Understand the motives of International Marketing.
	2. Elaborate on International Marketing Scenario.
	3. Examine and analyze the International Marketing Environment.
	4. Recognize the significance of International Marketing Intelligence in developing International Marketing strategies.
	5. Recognize and identify the elements of International Marketing Mix.
	6. Identify the role of International Quality control and inspection.
	7. Apply the knowledge of International Marketing in developing the marketing strategies in future while working in the corporate world
<b>Module 1 (Credit 1)</b>	
<b>Learning Outcomes</b>  <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to
	1. Understand the motives of International Marketing.
	2. Determine the factors affecting International Marketing.
	3. Recognize the role of MNC's in International Market.
<b>Content Outline</b>	<b>International marketing:</b> Introduction, Meaning and concept, Motives of international marketing, Factors affecting international marketing, International marketing environment, Economic, Social and cultural, political and government, technological Issues of international marketing, Dominance of MNC's
<b>Module 2 (Credit 1)</b>	
<b>Learning Outcomes</b>  <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to
	1. Understand the significance of International Marketing Intelligence in developing International Marketing strategies.
	2. Recognize the Market selection process.
	3. Examine and analyze the market entry strategies.
<b>Content Outline</b>	<b>Developing international marketing strategy:</b> International marketing intelligence, Market selection process, Market entry strategies, Organisational structure, Market coverage and niche marketing.

<b>Module 3 (Credit 1)</b>	
<b>Learning Outcomes</b>  <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to
	1. Develop an understanding of product strategies.
	2. Recognize the factors affecting International Pricing.
	3. Examine and analyze the International Promotion Mix.
<b>Content Outline</b>	<b>Product strategy, International Pricing and Promotion Strategy:</b> Product strategy, Product mix, Packaging, and labelling. Pricing strategy, Factors affecting international pricing, International marketing promotion, Promotion mix and communication mix. Marketing of services
<b>Module 4 (Credit 1)</b>	
<b>Learning Outcomes</b>  <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to
	1. Understand the International Distribution strategies.
	2. Recognize the International Channel system.
	3. Identify the role of International logistics and trade procedures.
<b>Content Outline</b>	<b>International Distribution and quality control:</b> Distribution strategies, International channel system, International logistics, Trade procedure and documentation, International retailing: Quality control and inspection, Indian international marketing: control and regulation.

**Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):**

1. Internal Exam, Individual or Group Projects, Assignments, Presentations.
2. Field work, Experimental work, Survey and Project Report.
3. Case Study and Presentation.
4. Application based work, live projects, practical activities, etc.
5. Seminars, workshops, Group discussions.
6. Poster presentation and exhibits, etc.

**References:**

1. Francis Cherunilam, (2007), International Marketing, Himalaya publishing house.
2. Hari Govind Mishra, (2008), International Marketing Management, RBSA publishers, Jaipur.
3. Czinkota Michael R. Ronkainen IIKKA A., (2007), International Marketing 8e, New Delhi, Cengage Learning India. Pvt.Ltd.
4. OnkvisitSak., Shaw John J., (2009), International Marketing: Strategy and Tjeory, New York: Routledge Taylor & Francis Group, 5<sup>th</sup> edition.
5. Joshi Rakesh Mohan, (2010), International Marketing, New Delhi, Oxford University Press.

**M.COM PART-II****Semester III****2024-25****PG Major (Core)****Course Syllabus**

<b>Course Title</b>	<b>Corporate Accountancy</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"> <li>1. Perform transactions involved in holding and subsidiaries companies as well as to prepare consolidated balance sheet of Holding and subsidiary companies.</li> <li>2. Analyze the procedure of internal and external reconstruction of the Companies and prepare financial statements thereon.</li> <li>3. Calculate and analyse the accounting ratios and compare the various accounting ratios with standard ratios.</li> <li>4. Understand the theoretical framework of Ind AS in preparation and presentation of Financial Statements</li> </ol>
<b>Module 1 (Credit 1)</b>	<b>Accounting for Group Companies</b>
<b>Learning Outcomes</b> <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to <ol style="list-style-type: none"> <li>1. Develop an insight of Accounting for Group Companies with regards to Holding Companies.</li> <li>2. Prepare the consolidated balance sheet of Holding and subsidiary companies.</li> </ol>
<b>Content Outline</b>	<b>Accounting for Group Companies: (Practical Problems)</b> (Holding and subsidiary companies)  <b>Theory:</b> Holding Companies-Definition, Provisions of Accounting Standards 21-Accounts.  <b>Problems with consolidation of Balance sheets including</b> Preparation of Consolidated Balance sheet-Minority Interest-Pre-acquisition or Capital profits –cost of control or goodwill-inter-company balances-unrealized inter company profits-Revaluation of Assets and liabilities
<b>Module 2 (Credit 1)</b>	<b>Accounting Ratios</b>
<b>Learning Outcomes</b> <i>(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to <ol style="list-style-type: none"> <li>1. Develop an insight towards various types of liquidity, operational, efficiency and profitability ratios.</li> <li>2. Analyze the financial statements with the help of ratios and draw interpretations thereon</li> </ol>

<p><b>Content Outline</b></p>	<p><b>Accounting Ratios: (Practical Problems)</b></p> <p><b>Analysis of Financial Statements:</b></p> <p><b>Theory:</b> Ratio Analysis- Classification of Ratios, Advantages and Limitations of Accounting ratios. Calculation of following ratios and Interpretation.</p> <p><b>Problems on:</b> Calculation of ratios from financial statements of any company and analysis with the help of ratios and state your interpretation-</p> <p><b>Profitability Ratios:</b> Gross Profit Ratio, Operating Profit Ratio, Return on Capital Employed</p> <p><b>Efficiency Ratios:</b> Sales to Capital Employed, Sales to Fixed Assets, Profit to Fixed Assets, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio</p> <p><b>Liquidity Ratios:</b> Current Ratio, Quick Ratio</p> <p><b>Stability Ratio:</b> Capital Gearing Ratio, Interest Coverage Ratio</p> <ul style="list-style-type: none"> <li>• Investor's Analysis Earnings per Share, P/E Ratio, Dividend Yield, Debt Equity Ratio.</li> </ul>
<p><b>Module 3 (Credit 1) Internal and External Reconstructions</b></p>	
<p><b>Learning Outcomes</b></p> <p><i>(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i></p>	<p>After learning the module, learners will be able to</p> <ol style="list-style-type: none"> <li>1. Develop understanding of Procedure of internal and external reconstruction.</li> <li>2. Gain ability to prepare financial accounts after re-constructing companies internally and externally.</li> </ol>
<p><b>Content Outline</b></p>	<p><b>Internal and External Reconstructions: (Practical Problems)</b></p> <p><b>Theory:</b> Introduction, Meaning, Objectives, Schemes of Internal and External Reconstruction: Reduction of Share Capital and other Liabilities, Re-organization or Alteration of Share Capital.</p> <p><b>Problems on:</b> Internal Reconstruction (Accounting Entries and Capital Reduction Account) and External Reconstruction.</p>
<p><b>Module 4 (Credit 1) Adoption of Ind AS</b></p>	
<p><b>Learning Outcomes</b></p> <p><i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i></p>	<p>After learning the module, learners will be able to</p> <ol style="list-style-type: none"> <li>1. Recognize the theoretical framework and application of Ind AS in accounting and preparation of Corporate Financial Statements.</li> <li>2. Understand the objectives and applicability of Ind AS- 101 to 115.</li> </ol>

<b>Content Outline</b>	<b>Theoretical framework of the Process/ Phases of Adoption of Ind AS, Objectives, applications and recognition of Ind AS 101-115.</b>
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**Assignments/Activities towards Comprehensive Continuous Evaluation (CCE) (50 Marks)**

1. Project / Long Assignments.
2. Classroom Assignments on practical problems.
3. Group Discussion/ Quiz/ PPT presentation/ Seminar.

**\* Guidelines for Paper Setters:**

**Paper Pattern 50 Marks (for Regular Students)**

**Note:**

1. **Q1. (Compulsory) MCQs for 5 marks.**
2. **Attempt any 3 Questions from Q. No.2 to Q.No.5 of 15 marks each (On all 4 modules).**

**References**

1. Haniff and Mukherjee (2020), Corporate Accounting, Tata McGraw Hill Publication, New Delhi.
2. Goyal Bhushan Kumar (2020), Corporate Accounting, Taxman Publication, New Delhi.
3. Bhalla Kapileshwar (2020), Advanced Accounting, Tata McGraw Hill Publication, New Delhi.
4. Shukla and Grewal (2018), Advanced Accountancy-Vol. I & 2, S. Chand Publication, New Delhi
5. Gupta R. L. (2018), Advanced Accountancy, S. Chand, New Delhi
6. Vijay Kumar M. P., (2010, 2<sup>nd</sup> Edition), IFRS-Beginners Guide, Prime Knowledge Series, New Delhi.
7. Haniff and Mukherjee (2019), Modern Accountancy (II), MC Graw Hills, New Delhi.
8. Jawahar Lal (2018), Financial Accounting, S. Chand & Co., New Delhi.
9. Rawat D. S (2019), Taxman Students Guide to Ind AS, Taxman Publication New Delhi.
10. Taxman (2019), Indian Accounting Standards (Ind AS), Taxman Publication, New, Delhi.
11. Batra G. S (2017), Auditing and Contemporary Accounting, Deep and Deep Publication, New Delhi.
12. Dr. Gangadhar Kayande-Patil, Prof. Keshav R Shimpi, Prof. Janardhan Bhosle, Corporate Accounting, Chaitanya Publications, Nashik.

**M.COM PART-II****Semester III****2024-25****PG Major (Core)****Course Syllabus**

<b>Course Title</b>	<b>Advanced Research Methodology</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	After going through the course, learners will be able to
	1. Recognize the importance of review the literature and identify the Research Gap to define the Research Problem.
	2. Develop a Research Proposal.
	3. Analyze and interpret the collected data.
	4. Identify the Steps and Techniques in Hypothesis Testing.
5. Write a Research Report.	
<b>Module 1 (Credit 1)</b>	
<b>Learning Outcomes</b>  <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to
	1. Acquaint the basics of Review of Literature and its importance in defining Research Problem.
	2. Develop insights of Research Design and Sample Design for conducting research in Social Sciences.
<b>Content Outline</b>	<p><b>Review of Literature, Research and Sampling Design</b></p> <p><b>a. Review of Literature</b> Importance of Literature: Review in defining Research Problem, Literature Review-primary and Secondary Sources, Monograph, Research Databases, Search Techniques, Systematic Literature Search, Web as a Source.</p> <p><b>b. Research and Sampling Design</b> Importance and Features of a good Design, Concepts relating to Research Design, Differences in designing Qualitative and Quantitative Research. Sampling Design: Importance and Steps in Sampling Design, Characteristics of a good Sample Design, Types of Sample Design. Determination of Sample Size: Sample Size for estimating Population Mean, Determination of Sample Size for estimating the population proportion. Introduction to Cochran's Sample Size Formula.</p>
<b>Module 2 (Credit 1)</b>	
<b>Learning Outcomes</b>  <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to
	1. Acquaint the steps in formulating Research Hypothesis
	2. Develop an Insight on stages in developing Research Proposal

<b>Content Outline</b>	<p align="center"><b>Formulation of Hypothesis and Research Proposal</b></p> <p align="center"><b>a. Formulation of Hypothesis</b></p> <p>Meaning of Hypothesis, Criteria for Constructing Research Hypothesis, Types of Research Hypothesis, Challenges in Hypothesis Formulation, Sources for deriving hypothesis, Characteristics of a useful hypothesis and its importance.</p> <p align="center"><b>b. Research Proposal</b></p> <p>Stages in developing research Proposal, Writing a research Proposal, Contents of a Research Proposal and Types of Research Proposals.</p>
<b>Module 3 (Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
<i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	1. Develop an insight towards concepts of Measures of Dispersion
	2. Orient the students with various Tools in Hypothesis Testing.
<b>Content Outline</b>	<p align="center"><b>Statistical Tools for Data Analysis</b></p> <p align="center"><b>a. Tools for Analysis</b></p> <p>Concepts of Mean, Median and Mode in discrete and continuous series, their relative merits and demerits, Absolute and relative measures of dispersion, Quartile deviation, Mean Deviation, Standard Deviation, variance, and Coefficient of Variance.</p> <p align="center"><b>b. Statistical tools for Hypothesis Testing</b></p> <p>Steps in testing of Research Hypothesis, Null and Alternate Hypothesis, Level of Significance and Confidence Interval. Concept of Hypothesis Testing using Z-test for large Sample Sizes and T-test for small Sample Sizes, Chi Square as a test of Independence and goodness of fit.</p>
<b>Module 4 (Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
<i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	1. Cite correctly and document the research process and understand the significance of Research Ethics.
	2. Develop an insight on writing Research Report
<b>Content Outline</b>	<p align="center"><b>Research Ethics, Citation Management and Research Report</b></p> <p align="center"><b>a. Research Ethics and Citation Management</b></p> <p>Research Ethics: Objective of Research Ethics, Publication Ethics, Academic Integrity, and Prevention of Plagiarism. Citation Management: Citation Styles, Bibliography, Footnote and Endnote System, References, List of Abbreviations used in Citation.</p> <p align="center"><b>b. Writing of Research Report</b></p> <p>Structure of the Research Report, Preliminary Section, Main Report, Interpretations of Results and Suggested Recommendations, Concept and Design of Research Paper.</p>

### **Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

1. – Internal Exam, Individual or Group Projects, Assignments, Presentations.
2. – Case Studies and Presentations, Survey and Project Report, Seminars, Workshops
3. – Application based work, live projects, practical activities on Proposal Writing, Report Writing, Data Analysis and Hypothesis Testing etc.
4. – Seminars, workshops, Group discussions, etc.

### **References**

1. Kothari, C.R. (2004). Research Methodology- Methods and Techniques .New Age International, New Delhi.
2. Rajendra Kumar, C. (2008). Research Methodology, APH Publisher, New Delhi.
3. Tripathi, P.C. (2009). Research Methodology, 1st Edition, Prentice Hall Inc.
4. Cooper, D., & Schindler, P. (2014). Business Research Methods. Tata McGraw Hill. Sultan Chand& Sons, New Delhi.
5. Prahlad Mishra. (2015). Business Research Methods, Oxford University Press, New Delhi.
6. Krishnaswamy, O.R. (2016). Methodology of Research in Social Science, Himalaya Publication, Mumbai.
7. Ranjit Kumar. (2018). Research Methodology, Sage Publications, New Delhi

**M.COM PART-II****Semester III****2024-25****PG Major (Core)****Course Syllabus**

<b>Course Title</b>	<b>Forensic Accounting</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Understand the essentials of forensic Accounting,</li><li>2. Examine the role and responsibilities of forensic accountants in the context of investigations and fraud management.</li><li>3. Outline the context of financial crimes and analyse the various types of financial frauds</li><li>4. Analyze the Fraud Detection and Risk Management techniques in Forensic Accounting</li><li>5. Apply forensic knowledge to analyse the case studies.</li></ol>
<b>Module 1 (Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ol style="list-style-type: none"><li>1. Understand essentials of Accounting.</li><li>2. Examine the procedure of Forensic Accounting.</li><li>3. Develop insight on scope of forensic Accounting conventions in preparation of Financial Statements.</li><li>4. Recognise the difference between Forensic Auditing and other Auditing.</li></ol>
<b>Content Outline</b>	<b>Forensic Accounting:</b> <ul style="list-style-type: none"><li>• Meaning, Overview of Forensic Accounting,</li><li>• Concepts related to Forensic Accounting,</li><li>• Features of Forensic Accounting, Scope of Forensic Accounting,</li><li>• qualification of forensic Accountant,</li><li>• Procedure followed by Forensic Accountant in forensic Accounting.</li><li>• Roles and Responsibilities of Forensic Accountant</li><li>• Forensic accounting Vs Auditing</li></ul>
<b>Module 2 (Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ol style="list-style-type: none"><li>1. Examine the financial crimes and analyse the various types of financial frauds</li><li>2. Analyze the Fraud Detection and Risk Management techniques in Forensic Accounting.</li><li>3. Apply forensic knowledge to analyze the case studies</li></ol>

<b>Content Outline</b>	<b>Frauds, Forensic Accounting and Risk Management</b> <ul style="list-style-type: none"> <li>• Types of Financial Crimes</li> <li>• Types of Financial Frauds</li> <li>• Techniques of Forensic Accounting in Fraud Detection</li> <li>• Techniques of forensic Accounting in Risk Management</li> <li>• Analysis of Forensic Accounting and Risk Management in Detection and Prevention of Risk (Banks, Financial Institutions, Insurance, Money Laundering, Bankruptcy, Tax Evasion, Valuations, Accounting Expertise, Securities Frauds, Corporate Frauds etc.)</li> </ul>
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### **Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

1. – Internal Exam, Individual or Group Projects, Assignments, Presentations.
2. – Case Studies Analysis and Presentations, Survey and Project Report, Seminars, Workshops
3. – Application based work, live projects, practical activities on Forensic Accounting,
4. – Seminars, workshops, Group discussions, etc.

### **References:**

1. Association of Certified Fraud Examiners ACFE 2012 Fraud Examiners Manual Retrieved from [https://www.acfe.com/uploadedFiles/Shared\\_Content/Products/Books\\_and\\_Manuals/INTRO%202012%20-%20final.pdf](https://www.acfe.com/uploadedFiles/Shared_Content/Products/Books_and_Manuals/INTRO%202012%20-%20final.pdf).
2. Sharma D. Forensic Accounting and Fraud Auditing: In Indian Context, [Doctoral Thesis], University of Rajasthan, 2015
3. Sharma H. J., Forensic Accounting and Its Application in Selected Industries of Mumbai: An Analytical Study, [Doctoral Thesis], University of Mumbai, 2017
4. Kanojia Sangeeta, Forensic Accounting and Risk Management in selected Banks in Mumbai (Doctoral Thesis), SNDT Women's University, 2022
5. Baxi Jyoti, New Era of Forensic Accounting, ICAI 2020.
6. Joshi Apporva, Students Handbook on Forensic Accounting - Third Edition
7. Taxman, Forensic Audit Decoded- Unlocking the Secrets of Financial Accounting and Investigations, September 2020.
8. Michel Sheetz Forensic Accounting and fraud Investigations for Non experts, Lulu.com, 2017.

**M.COM PART-II****Semester III****2024-25****PG Major (Elective)****Group A - FINANCE****Course Syllabus**

<b>Course Title</b>	<b>Treasury Management</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	After going through the course, learners will be able to
	1. Understand the fundamental concepts associated with treasury operations.
	2. Identify the benefits of integrated treasury.
	3. Analyse the role of information technology in treasury management.
	4. Identify role of treasury in managing risks and explain the mechanisms of measurement and control of risks
	5. Develop an in-depth understanding of the functioning of the Bank's treasury.
	6. Understand the importance of liquidity management function of treasury.
	7. Get acquainted with the various aspects of treasury risk management.
<b>Module 1(Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
<i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	1. Overview of treasury markets.
	2. Understand concept of treasury and its operations.
	3. Understand financial markets and acquire an overview of treasury department of a bank.
<b>Content Outline</b>	<p><b>a) Treasury Markets:</b> Overview of Treasury Markets: Types of Markets-Domestic or National market, Forex or International Markets -Features and Products, Dimensions of Markets.</p> <p><b>b) Concept of Treasury:</b> Meaning and nature of treasury, Assets and liabilities of banks, Objectives and principles of treasury management in a bank, Role and Functions of treasury Organization and Structure of banks treasury.</p>
<b>Module 2(Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
<i>(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	1. Understand the concept of liquidity management function of treasury.
	2. Develop insight about the benefits of integrated treasury.

<b>Content Outline</b>	<p><b>a) Liquidity Management:</b> Meaning and objectives of liquidity management in banks, Importance and Need of liquidity management, Sources and deployment of liquidity,</p> <p><b>b) Integrated Treasury:</b> Meaning and role of integrated treasury, types of integration in treasury, Functions of Bank's Treasury, Cost Centre and Profit Centre, Organization and structure of an integrated treasury. Benefits of integrated treasury,</p>
<b>Module 3(Credit 1)</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to
	1. Examine the role of information technology in treasury management.
	2. Recognise the role of regulatory bodies with respect to treasury management.
<b>Content Outline</b>	<p><b>a) Role of Information Technology in Treasury Management:</b> Negotiated Dealing Systems, Other Trading Platforms/ Systems, Straight Through Processing (STP), Structured Financial Messaging System, Public Key Infrastructure, Settlements and Custody</p> <p><b>b) Regulations, Supervision and Compliance of Treasury Operations:</b> RBI guidelines, FIMMDA Guidelines, FEDAI Guidelines.</p>
<b>Module 4(Credit 1)</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to
	1. Identify the role of treasury in management of risks.
	2. Understand the mechanisms of measurement and control of risks.
<b>Content Outline</b>	<p><b>Treasury Risk Management:</b></p> <p><b>a) Introduction To Risk Management:</b> Meaning and characteristics of risk, Types of risks, Sources of risks, Risk Indicators, Risk management process in banks, Setting up a risk organisation.</p> <p><b>b) Measurement and Control of Risk in Banks:</b> Techniques of measuring risk, Introduction to controlling risk, Risk Hedging- Instruments and mechanism, Significance of system audit in risk management, System audit in risk management-Process.</p>

### **Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

1. Assignments, Individual or Group Projects, Presentations, Internal Test/Exam.
2. Case Studies and Presentations, Survey and Project Report, Seminars, Workshops.
3. Application based work, live projects, practical activities like visit to Bank Branches.
4. Projects Presentations, Group discussions, etc.

**References:**

1. Indian Institute of Banking and Finance (IIBF) (2017), Treasury, Investment and Risk Management, Taxmann Publications Private Limited, New Delhi.
2. Indian Institute of Banking and Finance (IIBF) (2018), Treasury Management, Macmillan Publishers India Private Limited, New Delhi.
3. Bhalla V.K., (2008), Investment Analysis, S. Chand & Company Ltd., New Delhi.
4. Gupta, L.C, (2008), Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.
5. Zad Anand and Shah V, (2018), Financial Treasury and Forex Management, Taxmann Publications Private Limited. New Delhi.
6. Avadhani V.A. (2018), Treasury Management in India, Himalaya Publishing House Pvt. Ltd., Mumbai.

**M.COM PART-II****Semester III****2024-25****PG Major (Elective)****Group B – MARKETING MANAGEMENT****Course Syllabus**

<b>Course Title</b>	<b>Product and Brand Management</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	<ol style="list-style-type: none"> <li>1. To understand the Concept of Product, its types &amp; its implications on Selling.</li> <li>2. To teach positioning of products, its strategic implications</li> <li>3. To make the students understand the concept of Brand Management.</li> <li>4. To introduce the students to the significance of Branding.</li> </ol>
<b>Module 1 (Credit 1): Introduction to Product Management</b>	
<b>Learning Outcomes</b> To understand the Concept of Product, its types & its implications on Selling.	<p>After learning the module, learners will be able to</p> <ol style="list-style-type: none"> <li>1. To understand the importance of Product Mix.</li> <li>2. To learn various product strategies.</li> </ol>
<b>Content Outline</b>	<p><b>Product Concepts:</b></p> <ul style="list-style-type: none"> <li>• Basic Concept</li> <li>• Product Classification</li> <li>• Role of product in Marketing &amp; Communication</li> <li>• Role &amp; Functions of Product Manager</li> <li>• Marketing Potential</li> <li>• Product Market Strategies</li> </ul> <p><b>Product Mix</b> - A strategic choice.</p> <ul style="list-style-type: none"> <li>• Product Mix decisions.</li> <li>• Product Line decisions - strategic decision involving adding or pruning product lines.</li> </ul>
<b>Module 2 (Credit 1): Product Positioning and Designing</b>	
<b>Learning Outcomes</b> To teach product positioning.	<p>After learning the module, learners will be able to</p> <ol style="list-style-type: none"> <li>1. To teach the positioning of products, its strategic implications.</li> <li>2. To understand the product development process and brand loyalty.</li> <li>3. To make students aware about the various product designing tools</li> </ol>
<b>Content Outline</b>	<p><b>Product Positioning:</b></p> <ul style="list-style-type: none"> <li>• Positioning Strategies</li> <li>• New Product Categories</li> <li>• Prototyping</li> <li>• New Product Development Process</li> <li>• Test marketing</li> <li>• Developing Product Strategy: Setting objectives &amp; alternatives.</li> <li>• Brand Loyalty</li> </ul> <p><b>Product Designing:</b></p> <ul style="list-style-type: none"> <li>• Trademark</li> <li>• Patents</li> <li>• Logo</li> </ul>

	<ul style="list-style-type: none"> <li>• Copyright</li> </ul>
<b>Module 3 (Credit 1): Introduction to Brand Management</b>	
<b>Learning Outcomes</b> To make the students understand the concept of Brand Management	After learning the module, learners will be able to <ol style="list-style-type: none"> <li>1. To understand the importance of Branding.</li> <li>2. To give in-depth knowledge about managing a product and creating a dependable brand.</li> </ol>
<b>Content Outline</b>	<p><b>Understanding Brands:</b></p> <ul style="list-style-type: none"> <li>• Brands Vs Products</li> <li>• Brand attributes</li> <li>• Significance of branding to consumers &amp; firms</li> <li>• Selecting brand names</li> <li>• Co- branding and licensing brands.</li> <li>• Corporate Brand</li> <li>• Brand Equity</li> </ul> <p><b>Reinforcing and revitalization of brands-</b></p> <ul style="list-style-type: none"> <li>• Need and methods</li> <li>• Umbrella brands</li> <li>• Brand portfolio management</li> <li>• Concept of a Brand-Evaluation</li> </ul>
<b>Module 4 (Credit 1): Brand Awareness</b>	
<b>Learning Outcomes</b> To introduce students to significance of Branding	<ol style="list-style-type: none"> <li>1. To understand the importance of Brand Awareness and brand awareness strategies across goods and services.</li> <li>2. To learn the concepts of Brand Equity</li> <li>3. To understand what is Brand Retention</li> </ol>
<b>Content Outline</b>	<p><b>Brand Awareness</b></p> <ul style="list-style-type: none"> <li>• Concept &amp; Types of Brand Awareness</li> <li>• Brand Identity- Kapferer's Brand Identity Prism</li> <li>• Brand Personality</li> <li>• Brand Positioning</li> <li>• Brand Anatomy</li> <li>• Sustaining Brand equity- Customer Based Brand Equity</li> <li>• Brand Extensions- Merits &amp; Demerits</li> <li>• Celebrity endorsement</li> </ul>

### **Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

1. Internal Exam, Individual or Group Projects, Assignments, Presentations.
2. Case Studies and Presentations, Survey and Project Report, Seminars, Workshops
3. Application based work, live projects, practical activities on Proposal Writing, Report Writing, Data Analysis and Hypothesis Testing etc.
4. Seminars, workshops, Group discussions, etc.

### **References**

1. Brand Management, David Aaker, Tata McGraw Hill.
2. Philip Kotler and Gary Armstrong (2009), Principles of Marketing, Pearson Education Inc., 10th edition.
3. Keller, Kevin Lane, Strategic Brand Management : Building, Measuring and Managing Brand Equity
4. Urban, Hauser, and Dholakia, N. Essentials of New Product Management
5. Murphy, John, Brand Strategy, Cambridge, The Director Books
6. Product management - Donal R. Lehmann, Russel S. Winer
7. Strategic Brand Management - Kevin Lane Keller
8. Branding Concepts & Process - Debashish Pati
9. Marketing Management - Philip Kotler
10. Brand Positioning Strategies for Competitive Advantage -Subrato Sen Gupta

**M.COM PART-II****Semester III****2024-25****PG Major (Elective)****GROUP C – HUMAN RESOURCE MANAGEMENT****Course Syllabus**

<b>Course Title</b>	<b>Leadership and Change Management</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	<p>After going through the course, learners will be able to:</p> <ol style="list-style-type: none"> <li>1. Develop deep insights on the fundamental aspects of managing and leading organizations.</li> <li>2. Get acquainted with Leadership Theories, Styles, Skills and Traits essential for effective leadership.</li> <li>3. Comprehend the role of a leader in coaching, engaging, leading, and developing great performing teams.</li> <li>4. Develop operating styles for leadership succession.</li> <li>5. Manage organizational culture for transforming organizations.</li> <li>6. Analyze the dynamics of managing change and role of change agents in implementing change.</li> </ol>
<b>Module 1 (Credit 1)</b>	
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to:</p> <ol style="list-style-type: none"> <li>1. Identify the attributes of effective leadership.</li> <li>2. Get acquainted with the Leadership Styles and Skills.</li> <li>3. Analyze the impact of leadership styles on work climate.</li> </ol>
<i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	
<b>Content Outline</b>	<p><b>Concept of Leadership</b></p> <ul style="list-style-type: none"> <li>• <b>Understanding Leadership:</b> The difference between Leadership and Management; Evolution of Leadership Theories; Attributes of Effective Leaders.</li> <li>• <b>Leadership Styles:</b> Leadership Styles; Likert's Four Styles; Tannenbaum &amp; Schmidt Continuum of Leader's Behaviour; the impact of Leadership Styles on Work Climate.</li> <li>• <b>Leadership Skills and Tactics:</b> Persuasion Skills; Motivational Skills; Conflict Resolution Skills; Leadership Tactics.</li> <li>• <b>The Making of a Leader:</b> Making of a leader, Developing Next Generation Leaders, Tying Leadership Development to Organizational Goals</li> </ul>

<b>Module 2 (Credit 1)</b>	
<b>Learning Outcomes</b>  (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )	After learning the module, learners will be able to:
	1. Understand the role of leading in a Learning Organisation.
	2. Recognize dimensions of coaching leaders.
	3. Get acquainted with the leadership approaches fostering Team Performance and Team Learning.
<b>Content Outline</b>	<b>Role of a Leader</b> <ul style="list-style-type: none"> <li>• <b>Leading a Learning Organization:</b> Learning; The Learning Organizations; Leading a Learning Organization.</li> <li>• <b>Coaching Leaders:</b> Demystifying Coaching; The Leader as a Coach; Improving as a Coach.</li> <li>• <b>Developing Performing Teams:</b> Moving from Command and Controls of Team works, Understanding Teams and Teamwork; Principles of Great Teams; Team Size and Skills; Leadership Approaches that Foster Team Performance; Team Learning.</li> </ul>
<b>Module 3 (Credit 1)</b>	
<b>Learning Outcomes</b>  (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )	After learning the module, learners will be able to:
	1. Get acquainted with the concept of Leadership Succession and its importance.
	2. Recognize the operating style of level 5 Leadership.
	3. Get acquainted with the concept of Narcissism and analyze the ways of balancing a Narcissistic Leader.
<b>Content Outline</b>	<b>Leadership Succession</b> <ul style="list-style-type: none"> <li>• <b>Leadership Succession:</b> An overview; Importance of the Right CEO; Insider V/s. Outsider for CEO Job; Choosing the Right CEO; Women CEOs.</li> <li>• <b>Level 5 Leadership:</b> Classification of leaders; Characteristics of Level 5 Leaders; Operating Style of Level 5 Leaders.</li> <li>• <b>Narcissistic Leaders:</b> Understanding Narcissism; Characteristics of Narcissistic Leaders; Balancing a Narcissistic Leader.</li> </ul>
<b>Module 4 (Credit 1)</b>	
<b>Learning Outcomes</b>  (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )	After learning the module, learners will be able to:
	1. Understand the significance of Change Management in Organisation.
	2. Recognize the process of implementing Change in Organisation.
	3. Identify the Change Management Agents.

<b>Content Outline</b>	<p><b>Change Management</b></p> <ul style="list-style-type: none"> <li>• <b>Organizational Change:</b> Overview, Objectives, Forces of Change, Types, Models of Change; Resistance to Change- Reasons for resistance- Overcoming resistance; Managing Change – Stages for effective change management.</li> <li>• <b>Implementing Change:</b> Transforming an Organization; Understanding Organizational Culture; Need to Change Culture; Changing Organizational Culture.</li> <li>• <b>Change Agents:</b> CEOs as Change Agents; Middle – Level Managers as Change Agents; HR Personnel as Change Agents; Consultant as Change Agents.</li> </ul>
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### **Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

1. Internal Exam, Individual or Group Projects, Assignments, Presentations.
2. Field work, Experimental work, Survey and Project Report.
3. Case Study and Presentation.
4. Application based work, live projects, practical activities, etc.
5. Seminars, workshops, Group discussions.
6. Poster presentation and exhibits, etc.

### **References**

1. Beerel, A. (2009). Leadership and Change Management, Sage Publication, New Delhi.
2. Friedman, S. D. (2011). Leadership Succession. 1<sup>st</sup> Edition, Routledge.
3. Herold, D. M. & Fedor D. B. (2012). Leading Change Management: Leadership Strategies That Really Work. Kogan Page.
4. Lussier, R. N. & Achua, C. F. (2015). Leadership: Theory, Application, & Skill Development. 6<sup>th</sup> Edition. Cengage Learning.
5. Northouse, P. (2018). Leadership Theory and Practice. Sage Publications, Inc., New Delhi.
6. Sharma, R. (2017). Change Management and Organizational Transformation. McGraw Hill Education.
7. Murthy, C.S. (2011). Change Management, Himalaya Publishing House.

**M.COM PART-II**

**Semester III**

**2024-25**

**PG Major (Elective)**

**Group D - RETAIL MANAGEMENT**

**Course Syllabus**

(No Centers offers this specialization)

**M.COM PART-II****Semester III****2024-25****PG Major (Elective)****Group E – FINANCE & TAXATION****Course Syllabus**

<b>Course Title</b>	<b>Corporate Tax Planning and Management – II</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to  <ol style="list-style-type: none"><li>1. Gain comprehensive knowledge of deductions under Section 80 and exclusions from total income. Learn the computation of taxable income, income tax liability, and the process of filing tax returns in compliance with legal requirements.</li><li>2. Develop an in-depth understanding of double taxation relief mechanisms to mitigate tax burdens on income earned in multiple jurisdictions. Explore various methods and treaties aimed at preventing double taxation and optimizing tax efficiency for multinational operations.</li><li>3. Analyze the distinctions between tax planning, tax avoidance, and tax evasion. Explore legal methods to minimize tax liabilities through effective tax planning while maintaining compliance with tax laws and regulations.</li><li>4. Acquire proficiency in advance tax payment procedures and the application of tax deduction and collection at source mechanisms. Understand the obligations, calculation methods, and compliance requirements for businesses and individuals subject to these provisions.</li></ol>
<b>Module 1 (Credit 1) Deduction under chapter VI-A &amp; Computation of income tax liability</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to  <ol style="list-style-type: none"><li>1. Apply deduction under chapter VI-A and exclusion from total income and Computation of income tax liability and filling of return.</li></ol>
<b>Content Outline</b>	<ol style="list-style-type: none"><li>1. Deduction under chapter VI-A:- 80A, 80C, 80CCC, 80D, 80E, 80U, 80TTA, 80 IAB, 80JJAA</li><li>2. Computation of income tax liability: Slab rate as per tax rate prescribed by the annual finance act under the optional tax regime for the A.Y 2024-25</li><li>3. Rebate u/s 87A</li><li>4. Filing of return: - Section 139(1), 139(3), 139(4), 139(5). 139(8A). 234A, 234F</li></ol>
<b>Module 2 (Credit 1) Double taxation relief</b>	
<b>Learning</b>	After learning the module, learners will be able to

Outcomes	
	<b>Double taxation relief</b>
Content Outline	1. Section 90/90A 2. Section 91
<b>Module 3 (Credit 1) Income tax Assessment, Search and Seizure:-</b>	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand the theoretical Concept of Income Tax Assessment.
Content Outline	2. Understand the theoretical Concept Search & Seizure provisions as per Income-tax Act, 1961
	<b>Income tax Assessment, Search and Seizure:-</b>
	1. Income Tax Assessment- Types of assessments in Income tax 2. Search & Seizure provisions as per Income-tax Act, 1961- Section 131, Section 132 read with Rule 112, Section 132(4), Section 132A read with Rule 112A & 112D, Section 132B read with Rule 112C.
<b>Module 4 (Credit 1) Advance Tax, Tax Deduction and Tax Collected at source</b>	
Learning Outcomes	After learning the module, learners will be able to
	1. Compute Advance Tax, Tax Deduction and Tax Collected at source
Content Outline	<b>Advance Tax, Tax Deduction and Tax Collected at source</b>
	1. Section 192, 194-I, 194J, 194-IA, 194-LA (Practical sums and Theory)
	2. Introduction to advance tax, Instalments of advance tax and due dates, Interest on non-payment of advance tax.
	3. Introduction to TCS, Applicability and rates of TCS.
	4. Due dates of payment and filing of return for TDS, TCS and Advance tax.

**Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

1. Project: Drafting an Audit Report along with CARO , 2020 requirements.
2. Classroom Assignments.
3. Group Discussion/ Quiz/ PPT presentation/ Seminar.
4. Case Studies.

**\* Guidelines for Paper Setters:  
Paper Pattern 50 Marks (for Regular Students)**

**Note:**

- 1. Q1. (Compulsory) MCQs for 5 marks.**

**2. Attempt any 3 Questions from Q. No.2 to Q.No.5 of 15 marks each (On all 4 modules).**

**References:**

1. Singhanian. V. K., Singhanian Monica (2019), Corporate Tax Planning & Business Tax Procedures, Taxmann Publication, New Delhi.
2. Lakhota R. N. Lakhota Subhash (2018), Corporate Tax Planning Handbook, Commentary, Citations & Examples, New Delhi
3. Agrawal Kaushal Kumar (2019), Corporate Tax Planning, Atlantic Publishers & Distributors New Delhi.

**M.COM PART-II****Semester III****2024-25****PG Major (Elective)****Group F – ADVANCED MANAGEMENT ACCOUNTING & AUDITING****Course Syllabus**

<b>Course Title</b>	<b>Advanced Financial Accounting-II</b>
<b>Course Credits</b>	<b>4 Credits</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to
	1. Develop an insight towards Accounts of Banking Company.
	2. Gain ability to prepare Final Accounts of Banking Companies.
	3. Develop an understanding of Cost of Capital and combined cost of capital
	4. Develop an insight of Accounting in Buyback of Equity Shares.
	5. Gain ability to prepare Financial Statements on Buyback of Equity Shares.
	6. . Develop an insight towards E-Accounting and its use in maintenance of Books of Accounts.
	7. To lay a theoretical foundation of Indian Government Accounting and Social
<b>Module 1(Credit 1) Final Accounts of Banking Company:</b>	
<b>Learning Outcomes</b>  <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to
	1. Develop an insight towards Accounts of Banking Companies.
	2. Gain ability to prepare Final Accounts of Banking Companies.
<b>Content Outline</b>	<b>Final Accounts of Banking Company: (Practical problems)</b>
<b>Module 2 (Credit 1): Cost of Capital</b>	
<b>Learning Outcomes</b>  <i>(Specific related to the module.</i>	After learning the module, learners will be able to
	1. Develop an understanding of Cost of Capital and combined cost of capital
	2. Undertake the Calculation of cost of debt, preference capital, equity and retained earnings; Combined cost of

e.g. Define, Differentiate, Carry out, Design, etc. ... )	capital
<b>Content Outline</b>	<b>Cost of Capital:</b> Meaning and significance of cost of capital, Calculation of cost of debt, preference capital, equity and retained earnings; Combined cost of capital [ weighted]. Practical Problems.
<b>Module 3(Credit 1): Buyback of Shares</b>	
<b>Learning Outcomes</b>  (Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc. ... )	After learning the module, learners will be able to
	1. Develop an insight towards guidelines of buyback of equity shares
	2. Understand the Accounting treatment of buyback of equity shares.
	3. Gain ability to journalize the transactions and to prepare Balance sheet after buyback when offer price is given or not given.
<b>Content Outline</b>	<b>Buyback of Shares: (Practical problems):</b>  Journalize the transactions and prepare Balance sheet after buyback of shares.
<b>Module 4(Credit 1) E- Accounting, Social Accounting and Government Accounting</b>	
<b>Learning Outcomes</b>  (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )	After learning the module, learners will be able to
	1. Develop an insight of E-Accounting in Computerized Environment.
	2. Appreciate the significance of accounting software ERP Tally
	3. Learn to prepare Vouchers, ledgers, Trial Balance and Financial Statements.
	4. Recognize the objectives and Significance, of social accounting and principles, forms of Indian Government Accounting.
<b>Content Outline</b>	<b>E-Accounting:</b> ERP Tally Creation of Vouchers and Recording Transactions, Preparation of Reports, Cash Book, Bank Book, Ledgers Accounts, Trial Balance, Profit and Loss Account and Balance Sheet.  <b>Social Accounting:</b> Meaning, Objectives of Social Accounting, Scope of Social Accounting, Social Income Statement and Social Balance Sheet.  <b>Introduction to Indian Government Accounting:</b> Principles of Government Accounting Forms of Government Accounts Government Accounting Codes

## **Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

### **References:**

1. Arora M. N. (2018), Cost Accountancy, Himalaya Publication, Mumbai.
2. Maheshwari S. N. (2019), Cost Accountancy, S. Chand Publication, New Delhi.
3. Ravi Kishore (2016), Students Guide to Cost Accounting, Taxman Publication, New Delhi.
4. TondonB. N. (2016), Practical Auditing, S. Chand Publication, New Delhi.
5. SharmaS. D. (2019), Auditing: Principles and Practice, Taxman Publication, New Delhi.
6. Ravinder Kumar(2016), Auditing and Practices, PHI Publication, New Delhi.
7. Gupta Kamal, Contemporary Auditing, Tata McGraw Hill Publication, New Delhi.
8. GuptaR. L. (2019), Advanced Accountancy Vol. 2, , S. Chand & Sons , New Delhi.
9. Ravinder Kumar (2016), Auditing Principles and Practices, PHI Publication, New Delhi.
10. Batra G. S (2017), Auditing and Contemporary Accounting, Deep and Deep Publication, New Delhi.

**M.COM PART-II****Semester III****2024-25****PG Major (RP)****Course Syllabus**

<b>Course Title</b>	<b>Research Project I</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	After going through the course, learners will be able to
	1. Identify the research problem;
	2. Conduct a literature review & writing a conceptual framework;
	3. Prepare a Bibliography
	4. Develop a Research Proposal
	5. Develop aptitude for conducting Research
	6. Imbibe the skills for carrying out Research work
<b>Module 1 (Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	1. To develop a research proposal of the proposed study.
<b>Content Outline</b>	Preparation of Research Proposal Presentation of Research Proposal
<b>Module 2 (Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	1. To conduct review of literature in proposed area of research
	2. To find out the research gap.
<b>Content Outline</b>	Writing of Review of Literature (25 Articles / Books/ thesis/ Dissertations Related to the selected research topic Presentation of Review of Literature
<b>Module 3 (Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	1. Develop Conceptual framework of the study.
<b>Content Outline</b>	Developing the Conceptual Framework Related to the Selected Research topic Presentation on the Conceptual Framework.

<b>Module 4 (Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	1. To understand the citation method, prepare the bibliography/ footnotes of the proposed Study
<b>Content Outline</b>	Writing of the Bibliography, footnotes using Standard Citation method. Report on Library Reference Work

**I) Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

**The student must submit the following to the Faculty /Research Guide:**

- 1) Review of Literature on proposed topic of research. (25 marks)
- 2) Concept Framework on proposed topic of research. (15 marks)
- 3) Bibliography/ footnotes on the basis of Review of Literature and other references (10 marks)
- 4) Research Proposal with Presentation (Presentation Before External Examiner) (25 marks)

**II) Criteria for evaluation of internals**

**Evaluation Scheme / Marking Scheme(100 Marks)**

Sr. No	Type of Evaluation	Criteria for Evaluation	Marks Obtained	Total
1.	Internal Assessment (50) (To be filled by Internal Examiner)	<b>A) General Assessment (25)</b>		
		1) Punctuality (5)		
		2) Sincerity (5)		
		3) Perseverance (5)		
		4) Commitment (5)		
		5) Attitude (5)		
		<b>B) Skills (25)</b>		
		1) Library/Reference Work (7)		
		2) Use of ICT (7)		
		3) Communication (7)		
		4) Any other (4)		
2.	External Assessment (50)	1) Research Proposal and Presentation (25)		
		2) Review of Literature & Bibliography & Conceptual Framework (25)		
		Total		

**M.COM PART-II****Semester IV****2024-25****PG Major (Core)****Course Syllabus**

<b>Course Title</b>	<b>Marketing of Financial Services</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	After going through the course, learners will be able to
	1. Explore various financial services and its management.
	2. Learn application of financial services in financial and non-financial management of corporate and service sector.
	3. Understand the concept, importance and types of financial services.
	4. Equip the students working of mutual funds and venture capital financing.
	5. Acquaint students about working of factoring and forfeiting.
	6. Comprehend Guidelines, importance, types, benefits, and methods of credit rating in India.
	7. Examine and analyze the functioning of Credit Rating Agencies working in India.
<b>Module 1 (Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
<i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	1. Understand the Meaning and Components of financial system in India.
	2. Understand the need of financial services.
	3. Analyze various types of fund based and non-fund based financial services.
	4. Recognize the role of Financial Intermediary in financial services.
<b>Content Outline</b>	<b>Financial Services:</b> Meaning and Components of financial system in India, Financial services – Meaning, Need for financial services Various Types of financial services - Fund based and Non-Fund based services, Meaning, Characteristics, Role and Types of financial intermediaries.
<b>Module 2 (Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
<i>(Specific related to the module.</i>	1. Understand the meaning, Importance, History, Organization, Parties and various types of Mutual funds and schemes of mutual funds.

<i>e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	2. Analyze the Growth and Performance of mutual funds in India.
	3. Recognize the Regulatory framework and legal structure of Mutual funds in India.
	4. Understand the meaning, characteristics, procedure and stages of venture capital.
	5. Understand the need of Venture Capital.
	6. Understand Venture Capital Assistances and Schemes.
<b>Content Outline</b>	<p><b>Mutual Funds:</b>  Meaning, Definition and Importance of Mutual Funds, History of Mutual Funds, Organization of a mutual fund, Parties in Mutual Fund Organisation, Key Concepts related to Mutual Fund,  Types of Mutual fund Schemes - Investment plans, Options and Other Investor Services, Valuation of Units,  SEBI Guidelines relating to Mutual Funds,  Role of mutual funds in financial system,  Advantages and Disadvantages of investing in a mutual funds,  Growth and Performance of Mutual Funds in India.</p> <p><b>Venture Capital:</b>  Meaning, Objectives and Origin of Venture Capital,  Need for Venture Capital,  Characteristics of Venture Capital,  Procedures in Venture Capital Financing,  Stages of Venture Capital Financing,  Venture Capital Assistances and Schemes in India and Abroad,  Venture capital companies in India,  Advantages and Disadvantages of Venture Capital Financing.</p>
<b>Module 3 (Credit 1)</b>	
<b>Learning Outcomes</b>  <i>(Specific related to the module.  e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to
	1. Understand the meaning, origin, types, mechanism and benefits of Factoring.
	2. Understand the meaning, origin, need, mechanism and benefits of Forfeiting.
	3. Acquaint about working of factoring and forfeiting.
	4. Difference between factoring and forfeiting.

<b>Content Outline</b>	<p><b>Factoring and Forfeiting:</b></p> <p><b>A. Factoring –</b> Meaning, Origin of factoring, and Need for Factoring, Types of Factoring, Mechanism of Factoring and Advantages and Disadvantages of Factoring.</p> <p><b>B. Forfeiting -</b> Meaning, Origin of Forfeiting and Need for Forfeiting, Mechanism of Forfeiting and Benefits of Forfeiting, Difference between factoring and forfeiting.</p>
<b>Module 4 (Credit 1)</b>	
<p><b>Learning Outcomes</b></p> <p><i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i></p>	After learning the module, learners will be able to
	1. Understand Meaning, Origin, Importance, Types of Credit Rating.
	2. Analyze the Rating Methodology, Credit Rating Symbols and Process of Credit Rating.
	3. Understand the SEBI regulation of Credit rating
	4. Examine the functioning of various Credit Rating Agencies working in India.
<b>Content Outline</b>	<p><b>Credit Rating:</b></p> <p>Meaning, Origin and Importance of Credit Rating, Types of credit rating, Kinds of instruments rating, Rating Methodology, Credit Rating Symbols, Process of Credit Rating, SEBI regulation for Credit rating, Advantages &amp; Disadvantages of Credit rating, Credit Rating Agencies in India: CRISIL ICRA, CARE.</p>

### **Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

1. Assignments, Individual or Group Projects, Presentations, Internal Test/ Exam.,
2. Case Studies and Presentations, Survey and Project Report, Seminars, Workshops,
3. Application based work, practical activities like visit to mutual fund companies, BSE and other financial intermediaries, Research on performance on mutual fund schemes,
4. Projects Presentations, Group discussions, Guest lectures, expert sessions etc.

### **References:**

1. Pathak Bharti V. (2018), The Indian Financial System Market, Institutions and Services Pearson India Education Services Pvt. Ltd. Noida, U.P. India.
2. Bhole L.M. (2017), Financial Institutions and Markets Structure, Growth and Innovations Tata McGraw Hill Education Private Limited, New Delhi.

3. Avadhani V A. (2018), Marketing of Financial Services & Markets: Investment Management Himalaya publications House Pvt. Ltd., Mumbai.
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**M.COM PART-II****Semester IV****2024-25****PG Major (Core)****Course Syllabus**

<b>Course Title</b>	<b>Entrepreneurship Development</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	After going through the course, learners will be able to
	1. Develop an understanding of what a prospective entrepreneur must know about various dimensions required for sustaining competitiveness in Entrepreneurship.
	2. Get acquainted with various central and state government policies towards developing and promoting various business enterprises in the country.
	3. Identify challenges and prospects faced by women entrepreneurs.
	4. Develop a rationale behind developing entrepreneurial business in the country.
	5. Take initiatives to introduce the concept of social entrepreneurship.
<b>Module 1(Credit 1) Fundamentals of Entrepreneurial Development</b>	
<b>Learning Outcomes</b>  (Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )	After learning the module, learners will be able to
	1. Get acquainted with the concept and characteristics of Entrepreneurship.
	2. Develop an understanding towards traits of successful Entrepreneur.
	3. Understand the significance of Social Entrepreneurship.
<b>Content Outline</b>	<b>Fundamentals of Entrepreneurial Development:</b> <ul style="list-style-type: none"> <li>• Concept, characteristics &amp; types of Entrepreneur</li> <li>• Characteristics, need &amp; types of Entrepreneurship</li> <li>• Difference between Entrepreneur &amp; Intrapreneur</li> <li>• Traits / Characteristics and Myths of Successful Entrepreneur.</li> <li>• Social Entrepreneurship – Definition, Importance and social responsibilities.</li> </ul>
<b>Module 2 (Credit 1) Trends in Financial Market</b>	
<b>Learning Outcomes</b>  (Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc. ... )	After learning the module, learners will be able to
	1. Develop an understanding towards Entrepreneurial mindset.
	2. Have an insight on various theories of Entrepreneurship.

<b>Content Outline</b>	<p>Developing Entrepreneurial mindset:</p> <p>A. Developing Entrepreneurial mindset:</p> <ul style="list-style-type: none"> <li>• Entrepreneurship as a creative &amp; dynamics process (Creativity &amp; Innovation).</li> <li>• Concept of Entrepreneurial Competencies, skills and motives.</li> </ul> <p>B. Theories of Entrepreneurship:</p> <ul style="list-style-type: none"> <li>• Theory of Innovation by Schumpeter</li> <li>• Theory of High achievement by McClelland</li> <li>• Theory of Profit by Knight</li> <li>• Theory of Social Change by Everett Hagen</li> </ul>
<b>Module 3(Credit 1) Empowering Women Entrepreneurs</b>	
<p><b>Learning Outcomes</b></p> <p><i>(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i></p>	<p>After learning the module, learners will be able to</p> <ol style="list-style-type: none"> <li>1. Get acquainted with Development of Women Entrepreneurs with reference to SHGs.</li> <li>2. Understand the Problems faced by women entrepreneurs in India.</li> <li>3. Have an insight on various schemes introduced by Government of India for empowerment of women entrepreneurs.</li> </ol>
<b>Content Outline</b>	<p><b>Empowering Women Entrepreneurs:</b></p> <ul style="list-style-type: none"> <li>• Challenges/ Problems faced by women entrepreneurs in India.</li> <li>• Various schemes introduced by Government of India for empowerment of women entrepreneurs.</li> <li>• Development of Women Entrepreneurs with reference to SHGs.</li> <li>• Case Studies of Successful Women Entrepreneurial Ventures.</li> </ul>
<b>Module 4 (Credit 1) Entrepreneurship Development</b>	
<p><b>Learning Outcomes</b></p> <p><i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i></p>	<p>After learning the module, learners will be able to</p> <ol style="list-style-type: none"> <li>1. Understand the process of availing various incentives, subsidies and grants for Entrepreneurship Development from Government.</li> <li>2. Get acquainted with the role of Government agencies in Entrepreneurship Development.</li> <li>3. Understand the role of MSME in Entrepreneurship Development.</li> </ol>
<b>Content Outline</b>	<p><b>Entrepreneurship Development:</b></p> <p><b>Role of State Government in promoting Entrepreneurship</b></p> <ul style="list-style-type: none"> <li>• Various incentives, subsidies and grants for Entrepreneurship Development from Government</li> <li>• Role &amp; relevance of Government agencies in the' Entrepreneurship Development- District Industries Centres</li> </ul>

	<p>(DIC). Small Industries Service Institutes (SISI-DI). Entrepreneurship Development Institute of India (EDII). National Institute of Entrepreneurship and Small Business Development (NIESBUD). National Entrepreneurship Development Board (NEDB).</p> <ul style="list-style-type: none"> <li>• Role of MSME in Entrepreneurship Development India</li> <li>• Role of E- Commerce &amp; M- Commerce in Entrepreneurship Development.</li> </ul>
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**Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

1. Individual or Group Projects / Long Assignments – 25 Marks
2. Short Assignment – 15 Marks
3. Case Study, Presentations / Assignments – 10 Marks

**References:**

1. Desai, Vasant: The Dynamics of Entrepreneurship Development Management Himalaya Publishing House. (2010).
2. Ducker Peter: Innovation and Entrepreneurship. Butterworth-Heinemann, revised (2007).
3. Holt. David: Entrepreneurship: New Venture Creation. Phi learning, 1<sup>st</sup> Edition, (2009).
4. Khanka S S, Entrepreneurship Development, S Chand Publication, 9<sup>th</sup> Edition, (2007).
5. Mahesh Kulkarni, Entrepreneurship Development and Project Management, Nirali Publication (2009).
6. John Legge and Kevin Hindle, Palgrave Entrepreneurship- Context, Vision and Planning, Macmillan Publication, (2004).
7. Vijaykumar Thota, Santhi Vedula- Fundamental for New Entrepreneurs- in the context of Indian MSME's, Himalaya Publishing House, (2023).
8. शैलजा सांगले, महाराष्ट्रातील महिला उद्योजक, डायमंड प्रकाशन, (२००९-२०१०).
9. डॉ. प्रभाकर देशमुख, उद्योजकता विकास आणि व्यवहार - जून (२००२).

**M.COM PART-II****Semester IV****2024-25****PG Major (Core)****Course Syllabus**

<b>Course Title</b>	<b>Trends in Commerce &amp; Business</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	After going through the course, learners will be able to
	1. Get acquainted with the dimensions of E-Commerce and its significance.
	2. Apply the process of developing and deploying the online business system.
	3. Understand the Role and functions of financial intermediaries.
	4. Analyze the functioning and operations of various financial institutions and financial markets.
	5. Identify the significance of social media in enhancing marketing effectiveness.
	6. Apply the relevant concepts of Green, Guerrilla and Database Marketing while developing marketing strategies.
	7. Develop an understanding of HRM and HRP practices.
8. Identify the potential Talent to fulfill the present and future needs of the organization.	
<b>Module 1(Credit 1) Trends in E-Commerce</b>	
<b>Learning Outcomes</b>  <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to
	1. Get acquainted with the essentials of E-Commerce.
	2. Develop an understanding towards various business models in E Commerce.
3. Understand the Web- based Commerce and equip the learners to assess e-commerce requirements of a business.	
<b>Content Outline</b>	<b>Trends in E-Commerce:</b> <ul style="list-style-type: none"> <li>A. Nature of E-Commerce- <ul style="list-style-type: none"> <li>• Need and Essentials of e-Commerce, Functions and Scope of E-Commerce</li> <li>• Benefits and Challenges of E-Commerce, Levels &amp; Procedures of E-Commerce, Parties to E-Commerce Transactions.</li> </ul> </li> <li>B. Business Models of E-Commerce- <ul style="list-style-type: none"> <li>• Characteristics and Processes of Business to Business (B2B) Model, Business to Consumers (B2C) Model and Business to Government (B2G) Model of E-Commerce.</li> <li>• E-Commerce Sales Product Life Cycle (ESLC) Model.</li> </ul> </li> </ul>

<b>Module 2 (Credit 1) Trends in Financial Market:</b>	
<b>Learning Outcomes</b>  <i>(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to
	1. Develop an understanding of the components and functions of the Indian Financial System.
	2. Have an insight on functioning and operations of various Financial Institutions.
	3. Develop an understanding of the functioning of various financial markets
<b>Content Outline</b>	<p><b>Trends in Financial Market:</b></p> <p>A. Introduction to Financial Intermediaries:</p> <ul style="list-style-type: none"> <li>• Components and Functions of Financial System in India.</li> <li>• Insurance Companies: life and non-life organisations.</li> <li>• Mutual Funds: Concept, Types of Mutual Fund schemes, Merchant Banks.</li> </ul> <p>B. Functioning and Operations of Financial Institutions and Financial Markets:</p> <ul style="list-style-type: none"> <li>• Functions of Commercial Banks, Cooperative Banks.</li> <li>• Regional Rural Banks, Development Financial Institutions.</li> <li>• Concept and Role of Pension Funds, Venture Capital Firms. Structure.</li> <li>• Components and functions of Money Markets.</li> <li>• Capital Markets: Primary and Secondary markets, Bond Markets, Foreign Exchange, Commodities Markets and Derivatives Markets.</li> </ul>
<b>Module 3(Credit 1) Trends in Marketing Management:</b>	
<b>Learning Outcomes</b>  <i>(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to
	1. Get clarity of basic concepts of Marketing.
	2. Examine the Marketing Environment and analyze its impact on marketing decisions.
	3. Understand the social and ethical aspects of marketing.
	4. Compare and contrast the various media options for advertising.

<p><b>Content Outline</b></p>	<p><b>Trends in Marketing Management :</b></p> <p>A. Marketing Management</p> <ul style="list-style-type: none"> <li>• Concept of Marketing and Marketing Mix (4 Ps)</li> <li>• Marketing environment – Macro and Micro components and their impact on marketing decisions.</li> <li>• Media in advertising, Comparative analysis of Media options for advertising – Television (cable / satellite /DD), Radio (special reference to FM), Internet, Print, Film (Product Placement) and Outdoor advertising</li> </ul> <p>B. Trends in Marketing Management:</p> <ul style="list-style-type: none"> <li>• Social Media – merits &amp; demerits, Significance of SMS, WhatsApp, Facebook, Instagram, and Blogs in marketing.</li> <li>• Social and ethical aspects of marketing–Green Marketing, Guerrilla and Database Marketing.</li> <li>• Emerging Concepts- Need for CRM, Methods &amp; Techniques of CRM.</li> </ul>
<p><b>Module 4(Credit 1) Trends in Human Resource Management:</b></p>	
<p><b>Learning Outcomes</b></p> <p><i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i></p>	<p>After learning the module, learners will be able to</p> <ol style="list-style-type: none"> <li>1. Get acquainted with the concept of HRM and HRP practices.</li> <li>2. Get acquainted with the concept of Workforce diversity and Managing Diversity.</li> <li>3. Understand the need for and importance of Talent Management.</li> </ol>
<p><b>Content Outline</b></p>	<p><b>Trends in Human Resource Management:</b></p> <ol style="list-style-type: none"> <li>1. Human Resource Management (HRM): <ul style="list-style-type: none"> <li>• Concept, Objectives of HRM, Factors affecting HRP, Information Management in HRP.</li> <li>• HRIS (Human Resource Information System), Job Analysis, Psychological and Behavioral Issues in HRP.</li> <li>• Recruitment and Selection of managerial personnel, online process of selection.</li> </ul> </li> <li>2. Managing Workforce – <ul style="list-style-type: none"> <li>• Need and Importance, Employee Engagement, Managing Millennials (Gen Y)</li> <li>• Concept, Importance and Process of Talent Management, VUCA Environment (Volatility, Uncertainty, Complexity, and Ambiguity)</li> <li>• Workforce Diversity, Ethical Behaviour in workplace, Managing Ethics at workplace.</li> </ul> </li> </ol>

## **Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

1. Individual or Group Projects / Long Assignments – 25 Marks
2. Short Assignment – 15 Marks
3. Presentations / Assignments – 10 Marks

### **References:**

1. S. Jaiswal, Doing Business on the Internet and E-Commerce (Electronic Commerce for Business), Galgotia Publications.
2. P. T. Joseph and S. J. (2012) PHI, E-Commerce – An Indian Perspective.
3. Kenneth C. Laudon and Carol Guerico Traver, (2015) E-Commerce Business, Technology, Society, Pearson Education.
4. Schneider, E-Commerce, Thomson Publication
5. S. C. Gupta (2011), International Human Resource Management - Text and Cases, Macmillan Publishers India Ltd., Delhi
6. S. K. Bhatia (2005), International Human Resource Management – A Global Perspective, Deep and Deep Publications pvt ltd., New
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9. Khan M.Y. (2019) Indian Financial System Tata McGraw-Hill Publishing Company Limited New Delhi.
10. Avadhani V.A. (2017), Investment and securities markets in India, Himalaya publications House Pvt. Ltd., Mumbai.
11. Desai Vasant (2017), The Indian financial System and Development Innovating Success Himalaya publications House Pvt. Ltd., Mumbai.
12. Giddy, H (2007): Global Financial Market, A.I.T.B.S., Delhi.
13. E-Business and Commerce- Strategic Thinking and Practice (Brahm) biz tantra
14. Bharat Bhasker, (2013) Electronic Commerce – Frame work technologies and Applications, 3rd Edition- Tata Mc Graw Hill Publications.
15. Kamlesh K. Bajaj and Debjani Nag, (2005) Ecommerce- the cutting edge of Business, Tata Mc Graw Hill Publications.
16. Kotler, Philip (2012), Marketing Management, Prentice Hall Publications, New Delhi.
17. Saxena, Rajan (2013), Marketing Management, Tata-McGraw Hill, New Delhi.
18. Philip Kotler and Gary Armstrong (2012), Principles of Marketing, Pearson Education Inc., 14th edition.
19. Belch and Belch, (2009), Advertising and Promotions IMC Perspectives, Tata Mc Graw Hill.
20. S.A. Chunawalla & K.C. Sethia, (2018), Foundations of Advertising Theory & Practice Himalaya Publishing
21. Rao V.S.P. and Mamoria C.B. (2019) 'Personnel Management', Himalaya Publishing House, Mumbai.

**M.COM PART-II****Semester IV****2024-25****PG Major (Elective)****Group A - FINANCE****Course Syllabus**

<b>Course Title</b>	<b>Financial Instruments &amp; Derivatives</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	<ol style="list-style-type: none"><li>1. Develop an in depth understanding of the various types of financial instruments.</li><li>2. Explore the stock trading mechanisms.</li><li>3. Acquaint with the functions of financial derivatives.</li><li>4. Examine and analyze the emerging structure of derivatives markets in India.</li><li>5. Understand emerging Trends in the Derivatives Trading in India.</li></ol>
<b>Module 1(Credit 1)</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to <ol style="list-style-type: none"><li>1. Identify various types of financial instruments.</li><li>2. Gain understanding of various money market instruments.</li></ol>
<b>Content Outline</b>	<b>Financial Instruments:</b> Meaning of financial instruments Types of financial instruments  <b>Financial instruments of Money Market:</b> Meaning of Money Market Classification of money market instruments Call /Notice Money Market, Treasury Bills, Term money, Commercial Paper, Certificate of Deposits, New Financial Instruments.
<b>Module 2(Credit 1)</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to <ol style="list-style-type: none"><li>1. Understand the financial instruments of Capital Markets.</li><li>2. Acquire an insight about the stock market trading mechanism.</li></ol>

<b>Content Outline</b>	<p><b>Financial Instruments of Capital Markets:</b> Equity Shares, Preference Shares, Debentures, Bonds, Fixed Deposits, Warrants</p> <p><b>Stock Market Trading Mechanism:</b> Trading procedure in a stock market Clearing and settlement procedure Online Stock Trading Role of Depositories.</p>
<b>Module 3(Credit 1)</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to
	1. Understand the concept and history of derivatives.
	2. Classify the types of financial derivatives.
<b>Content Outline</b>	<p><b>Derivatives:</b> Meaning, Economic benefits of Derivatives, History of derivatives trading, Types of Financial Derivatives: OTC derivatives, Forward and Futures Contract, Option Contracts, SWAPs</p> <p>Derivative Market in India.</p>
<b>Module 4 (Credit 1)</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to
	1. Understand the concept of derivatives in different financial markets.
	2. Understanding of emerging Trends in the Derivatives Trading in India
<b>Content Outline</b>	<p>a) Concept of Stock Index Futures, Money Market Derivatives, Commodity Derivatives, Currency Derivatives, Credit Derivatives,</p> <p>b) Emerging Trends in the Derivatives Trading in India.</p>

**Assignments/Activities towards Comprehensive Continuous Evaluation (CCE) –**

1. Assignments, Individual or Group Projects, Presentations, Internal Test/ Exam.,
2. Case Studies and Presentations, Survey and Project Report, Seminars, Workshops
3. Application based work, live projects on trading terminals, visit to stock exchanges.
4. Projects Presentations, Group discussions, Guest lectures, expert sessions etc.

**References:**

1. Pathak Bharti V. (2018), The Indian Financial System Market, Institutions and Services Pearson India Education Services Pvt. Ltd. Noida, U.P. India.
2. Bhole. M. (2017), Financial Institutions and Markets Structure, Growth and Innovations Tata McGraw Hill Education Private Limited, New Delhi.
3. Khan M.Y. (2019) Indian Financial System Tata McGraw-Hill Publishing Company Limited New Delhi.
4. Avadhani V.A. (2017), Marketing of financial services Himalaya Publications House Pvt.Ltd., Mumbai.
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8. Bhalla V.K. (2013), Investment Management, S.Chand & Company Ltd. New Delhi.
9. Kunjukunju Benson, and Mohanan S. (2012), Financial Markets and Financial Services in India, New Century Publications, New Delhi.
10. Desai Vasant (2016), Financial Markets and Financial Services, Himalaya publications House Pvt. Ltd., Mumbai.

## M.COM PART-II

### Semester IV

2024-25

#### PG Major (Elective)

#### Group B – MARKETING MANAGEMENT

#### Course Syllabus

<b>Course Title</b>	<b>Service Marketing and Customer Relationship Management</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	<ol style="list-style-type: none"><li>1. Since Services have emerged to be as important as Products, it is important to acquaint the students with the Marketing of Services.</li><li>2. As we all know Customers are called as a king, Companies have realized that it is important to value Long Term Relationships with Individual Customers and therefore the need for CRM. The Course aims at providing tools and techniques of CRM.</li><li>3. To acquaint the students with the emerging concepts of CRM, Winning over customers.</li><li>4. To give a deep insight into sustaining customer loyalty &amp; need for relationship building.</li></ol>
<b>Module 1 (Credit 1): Introduction to Service Marketing</b>	
Learning Outcomes	After learning the module, learners will be able to
<i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	<ol style="list-style-type: none"><li>1. To understand the basics of service industry.</li><li>2. To acquaint the students with the Marketing of Services.</li></ol>
Content Outline	<p>Marketing of Services</p> <ul style="list-style-type: none"><li>• Growth of the Service Sector</li><li>• The Concept of Service</li><li>• Characteristics of Services</li><li>• Classification of Services</li><li>• Services &amp; Internet Service</li><li>• Blueprinting</li><li>• Using Technology</li><li>• Developing Human Resources</li><li>• Building Service Aspirations</li></ul> <p>Distinctive Characteristics of Service</p> <ul style="list-style-type: none"><li>• Four I's of services - Intangibility, Inconsistency, Inseparability and Inventory.</li></ul>

<b>Module 2 (Credit 1): Marketing Mix and Marketing Services</b>	
Learning Outcomes  <i>(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to
	<ol style="list-style-type: none"> <li>1. To know the 7 P's essential in marketing services.</li> <li>2. To explore the knowledge of marketing of services with special reference to different industries.</li> </ol>
Content Outline	<p>Marketing Mix in Marketing Services-</p> <ul style="list-style-type: none"> <li>• The Seven P's- Product Decisions, Pricing Strategies and Tactics, Promotion of Services and Placing or Distribution</li> <li>• Additional Dimensions in Services Marketing - People, Physical Evidence and Process.</li> </ul> <p>Marketing of Services with especial reference to Health Services, Travel &amp; Tourism, Airlines, Educational Institutes.</p>
<b>Module 3 (Credit 1): Introduction to CRM</b>	
Learning Outcomes  <i>(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to
	<ol style="list-style-type: none"> <li>1. To acquaint the students with the emerging concepts of CRM, Winning over customers.</li> <li>2. To study the role of artificial intelligence in CRM.</li> </ol>
Content Outline	<p>CRM-</p> <ul style="list-style-type: none"> <li>• Emerging Concepts</li> <li>• Significance</li> <li>• Growing Need for CRM</li> <li>• Winning over customers-need, methods</li> <li>• Types of business requiring CRM.</li> <li>• Challenges in CRM- post COVID</li> <li>• Role of Artificial Intelligence in CRM</li> <li>• Omni channels &amp; CRM</li> </ul>
<b>Module 4 (Credit 1): Customer Loyalty and Sustainability</b>	
Learning Outcomes  <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to
	<ol style="list-style-type: none"> <li>1. To give a deep insight into sustaining customer loyalty &amp; need for relationship building.</li> <li>2. To study the importance of retaining and sustaining customers.</li> </ol>

Content Outline	<p>Sustaining Customer Loyalty</p> <ul style="list-style-type: none"> <li>• Need and significance of sustaining customers</li> <li>• Relationship building with customers-need</li> <li>• Retaining customers.</li> </ul>
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### **Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

1. Internal Exam, Individual or Group Projects, Assignments, Presentations.
2. Case Studies and Presentations, Survey and Project Report, Seminars, Workshops
3. Application based work, live projects, practical activities on Proposal Writing, Report Writing, Data Analysis and Hypothesis Testing etc.
4. Seminars, workshops, Group discussions, etc.

### **References**

#### **A. Essential Reading**

1. Philip Kotler and Gary Armstrong (2009), Principles of Marketing, Pearson Education Inc., 10th edition.

#### **Additional Reading**

1. Valerie Zeithaml & Mary Jo Bitner: SERVICES MARKETING, McGraw Hill.
2. Christopher H. Lovelock: Services Marketing: People, Technology, Strategy, Pearson Education Asia.
3. Zcithaml, Parasuraman & Berry: Delivering Quality Service; The Free Press, Macmillan.
4. Audrey Gilmore: Services marketing and Management. Response Books, Sage Publications.
5. Ron Zemke & Dick Schaaf: The Service Edge.
6. Raghu & Vasanthi Venugopal: Services Marketing.
7. Essence of Service Marketing - Payne Adrian
8. Services Marketing: Integrating Customer Focus Across the Firm - Valarie A Zeithaml
9. Services Marketing: People, Technology & Strategy - Christopher Lovelock
10. Services Marketing - Ravi Shanker
11. Strategic Services Management - Boyle
12. Strategic Planning for {public Service and non profit organizations-Pergamon.
13. Mohammed, H. Peeru and a Sagadevan (2004). Customer Relationship Management. Vikas Publishing House, Delhi.
14. Paul Greenberge (2005). CRM-Essential Customer Strategies for the 21st Century. Tata McGraw Hill.
15. William, G. Zikmund, Raymund McLeod Jr.; Faye W. Gilbert (2003). Customer Relationships Management. Wiley.
16. Alex Berson, Stephen Smith, Kurt Thearling (2004). Building Data Mining Applications for CRM. Tata McGraw Hill.

**M.COM PART-II****Semester IV****2024-25****PG Major (Elective)****GROUP C – HUMAN RESOURCE MANAGEMENT****Course Syllabus**

<b>Course Title</b>	<b>Key People Management and Retention</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	After going through the course, learners will be able to: <ol style="list-style-type: none"> <li>1. Identify Key People and employ measures such as Career Planning and Succession for their development towards organizational growth.</li> <li>2. Familiarize with various techniques available for sustaining Key People in organizations.</li> <li>3. Analyze the Challenges in Retention of Employees and the Role of Engaging Employees in Employee Retention.</li> <li>4. Assess the role of HR Audit in measuring the effectiveness of HR function in an organization.</li> </ol>
<b>Module 1 (Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to: <ol style="list-style-type: none"> <li>1. Understand the concepts of Career Planning and Succession Planning.</li> <li>2. Recognize the Role in Key People Identification.</li> <li>3. Analyze the Challenges in effective Succession Planning.</li> </ol>
<i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	
<b>Content Outline</b>	<b>Career Planning, Succession Planning and Key People Identification</b> <ul style="list-style-type: none"> <li>• <b>Career Planning:</b> Concept, Purpose, Importance, Stages in Career Planning, Process of Career Planning, Role of Employees, Managers and Organization in Career Planning, Competencies and Career management.</li> <li>• <b>Succession Planning and Key People Identification:</b> Concept, Objectives of Succession Planning, Relationship between Career Planning and Succession Planning, Challenges to effective Succession Planning, Characteristics of Key People (High Potential Employees, Critical Skill Employee), Process of identification of Key People.</li> </ul>
<b>Module 2 (Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to: <ol style="list-style-type: none"> <li>1. Understand the Concepts of Key People Management.</li> </ol>
<i>(Specific related to</i>	

<i>the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	2. Identify the Significance of effective Career Development.
	3. Recognize the significance of Retention Strategy and Mentoring in Key People Management.
	4. Analyze the case study with regards to Key People Management.
<b>Content Outline</b>	<p><b>Key People Management</b></p> <ul style="list-style-type: none"> <li>• <b>Development of Key People:</b> Need for developing Key People, Process of developing Key People, Effective best practices to develop and groom Key Employees, Techniques of Grooming Key People (Assessment Centre, Interviews, Feedback).</li> <li>• <b>Career Development and Compensation:</b> Objectives and Benefits of Career Development, Compensation Plan.</li> <li>• <b>Retention Strategy and Mentoring of Key People:</b> Developing a Retention Strategy for Key Employees, Coaching and mentoring of Key Employees.</li> <li>• <b>Individual Development Plan (IDP) and Recognition and Motivation Programs:</b> Concept, Individual Development Plan Process, Elements of effective Recognition and Reward Programs, Employee Recognition Award Programs.</li> <li>• <b>Case Studies of Toyota and GE</b></li> </ul>
<b>Module 3 (Credit 1)</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to:
	1. Understand the nature of purpose of Employee Engagement.
	2. Recognize the Role of Employee Engagement in Retention of Employees.
	3. Analyze the Challenges for Employee Retention.
	4. Examine the approaches of Employee Retention.
<b>Content Outline</b>	<p><b>Employee Engagement and Retention</b></p> <ul style="list-style-type: none"> <li>• <b>Employee Engagement:</b> Concept and Evolution, Benefits of Employee Engagement, Characteristics of Engaged workforce, Process of Employee Engagement, Employee Engagement and its relationship with improvement in Job Satisfaction, Productivity, Organizational Commitment and Retention</li> <li>• <b>Employee Retention:</b> Importance, Causes of Retention, Role of HR managers in Employee Retention, Challenges in Employee Retention, Motivation and Employee Retention, Effects of Poor Employee Retention, Comprehensive approach to Retention of Employees.</li> </ul>

<b>Module 4 (Credit 1)</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to:
	1. Understand the process of HR Audit.
	2. Get acquainted with the methodology of HR Audit.
	3. Understand the Role of HR Manager and auditors in HR Audit.
	4. Design and Prepare Human Resource Audit Report.
<b>Content Outline</b>	<p align="center"><b>Human Resource Audit Methodology and Audit Report</b></p> <ul style="list-style-type: none"> <li>• <b>Human Resource Audit (HR Audit):</b> Objectives, Need, Benefits, Scope, Components of HR Audit, Approaches to HR Audit.</li> <li>• <b>HR Audit Methodology:</b> Conducting a Human Resource Audit, Preliminary steps, Goals of the Audit, Areas of the Audit, Issues and Challenges in HR Audit, Alignment of HR Audit to Organizational Goals.</li> <li>• <b>Human Resource Audit Report:</b> Purpose of HR Audit Report, Report Design and Preparation of Report, Role of HR managers and auditors in HR Audit, Use of HR Audit Report for business improvement, HRD Score Card.</li> </ul>

### **Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

1. Internal Exam, Individual or Group Projects, Assignments, Presentations.
2. Case Studies, Surveys, Project Report
3. Seminars, Workshops and Group Discussions

### **References**

1. Biswajeet Pattanayak. (2005). Human Resource Management, Prentice Hall of India, New Delhi.
2. Mamoria, C.B., Mamoria, S. (2011). Personnel Management, Himalaya Publishing House.
3. Rao, T.V. (2008). HRD Score Card 2500 Based on HRD Audit, New Delhi: Response Books.
4. Rao, T.V. (2008). HRD Audit- Evaluating the Human Resource Function for Business Improvement, New Delhi: Response Books.
5. Pramanik. A.K., & Jain. M.C. (1993). Human Resource Accounting, Pointer Publishers, Jaipur.
6. Prakash, J, Khandelwal. M. C., Jain, S.C. (1993). Human Resource Accounting, Pointer Publishers, Jaipur.
7. Robbins, Stephen, P., Timothy, A. (2007). Organizational Behavior (12<sup>th</sup> Edition), New Delhi, India: Prentice Hall of India.
8. Srinivas Kandula. (2005). Human Resource Management in Practice, Prentice Hall of India, New Delhi.

**M.COM PART-II**  
**Semester IV**  
**2024-25**

**PG Major (Elective)**

**Group D - RETAIL MANAGEMENT**

**Course Syllabus**

(No Centers offers this specialization)

**M.COM PART-II****Semester IV****2024-25****PG Major (Elective)****Group E – FINANCE & TAXATION****Course Syllabus**

<b>Course Title</b>	<b>FINANCIAL AUDITING &amp; TAXATION PAPER II</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	After going through the course, learners will be able to
	1. Understand the meaning and necessity of audit in modern era – with reference to Digital Auditing.
	2. Describe and discuss the Challenges of Digital Audit.
	3. Manage Cyber Risk faced while Auditing.
	4. Explain impact of modern technology on auditing.
	5. Understand the process of Due Diligence & Investigation.
<b>Module 1 (Credit 1)</b>	<b>Digital Audit</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	1. Understand the concept of Digital Audit
	2. Describe the Key Features of a Digital Audit
	3. Understand the Considerations and Challenges of Digital Audit.
<b>Content Outline</b>	<b>Digital Audit -</b> <ul style="list-style-type: none"><li>• Meaning</li><li>• Key Features of a Digital Audit.</li><li>• Considerations and Challenges of Digital Audit.</li><li>• Types of Digital Audit Tools</li></ul>
<b>Module 2 (Credit 1)</b>	<b>Audit Data Analytics</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	1. Understand Cyber Risk while auditing.
	2. Understand the Risk Management Process with reference to Cyber Risk.
	3. Understand the Application of the procedures for collecting audit evidence.
<b>Content Outline</b>	<b>Audit Data Analytics</b> <ul style="list-style-type: none"><li>• Meaning, Examples, difference between data analytics and audit analytics,</li><li>• users of audit analytics,</li><li>• Advantages and Disadvantages of Audit Data Analytics,</li><li>• Implementation of audit analytics- Steps to Audit Data Analytics.</li></ul>
<b>Module 3 (Credit 1)</b>	<b>Recent Technologies in Auditing</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to

	1. Understand the impact of AI on Auditing.
	2. Understand the impact of Block Chain Technology on Auditing.
	3. Understand the implications of Internet of Things on Auditing.
<b>Content Outline</b>	<b>Recent Technologies in Auditing</b> <ul style="list-style-type: none"> <li>• Implications of AI, Block Chain Technology &amp; Internet of Things on Auditing.</li> <li>• Key Steps for Auditors in a Changing Technology Environment</li> </ul>
<b>Module 4 (Credit 1) Investigation in Auditing</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	1. Understand the concept & purpose of Due Diligence.
	2. Understand the concept of Investigation.
	3. Understand the Difference between Audit & Investigation.
<b>Content Outline</b>	<b>Investigation in Auditing</b> <ul style="list-style-type: none"> <li>• Due Diligence – Concept, Importance, Classification.</li> <li>• Process of Conducting Due Diligence.</li> <li>• Concept of Investigation, Steps in Investigation.</li> <li>• Procedures for conducting investigation in auditing</li> <li>• Difference between Audit &amp; Investigation.</li> <li>• Investigation on behalf of a Bank/ Financial Institution Proposing to Advance/Loan to a Company, Investigation for purchase of business.</li> </ul>

### **Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

1. Project: Drafting an Audit Report along with CARO , 2020 requirements.
2. Classroom Assignments.
3. Group Discussion/ Quiz/ PPT presentation/ Seminar.
4. Case Studies.

#### **\* Guidelines for Paper Setters:**

#### **Paper Pattern 50 Marks (for Regular Students)**

#### **Note:**

1. Q1. (Compulsory) MCQs for 5 marks.
2. Attempt any 3 Questions from Q. No.2 to Q.No.5 of 15 marks each (On all 4 modules).

#### **References**

1. Singhania. V. K., Singhania Monica (2019), Corporate Tax Planning & Business Tax Procedures, Taxmann Publication, New Delhi.
2. Lakhotia R. N., Lakhotia Subhash (2018),Corporate Tax Planning Handbook, Commentary, Citations & Examples, New Delhi.
3. Agrawal Kaushal Kumar(2018), Corporate Tax Planning, Atlantic Publishers & Distributors New Delhi.

**M.COM PART-II****Semester IV****2024-25****PG Major (Elective)****Group F – ADVANCED MANAGEMENT ACCOUNTING & AUDITING****Course Syllabus**

<b>Course Title</b>	<b>Advanced Cost and Management Accounting-Paper II</b>
<b>Course Credits</b>	<b>4 Credits</b>
Course Outcomes	After going through the course, learners will be able to
	1. Develop an insight towards Service Costing.
	2. Gain ability to solve problems on transport and Hotel Industry.
	3. The learner would able to gain in-depth knowledge of accounting ratios and to prepare financial statements from various accounting ratios.
	4. Analysis of financial statements with Accounting Ratios.
	5. Recognize the importance of Budgets and Budgetary Control in Cost Accounting.
	6. Gain ability to prepare various types of Budgets.
	7. Develop an insight on Value Added Accounting & Reporting.
	8. Understand the theoretical Foundation of Value Added Accounting & Reporting
<b>Module 1(Credit 1) Service Costing:</b>	
<b>Learning Outcomes</b>  <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i>	After learning the module, learners will be able to
	1. Develop an insight towards transport and hotel costing.
	2. Gain ability to compute cost to be charged to carry goods or to the passengers.
	3. Gain ability to compute Room rent to be charged by the hotels.
<b>Content Outline</b>	<b>Service Costing:</b> Practical problems on Transport and Hotel Costing
<b>Module 2 (Credit 1): Preparation and Analysis of Financial Statements based on Accounting Ratios:</b>	
<b>Learning Outcomes</b>  <i>(Specific related to</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>Develop an insight towards various types of liquidity, operational, efficiency and profitability ratios.</li> </ul>

<p><i>the module. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i></p>	<ul style="list-style-type: none"> <li>Gain ability to prepare financial statements on the basis of liquidity, operational, efficiency and profitability ratios provided.</li> </ul>
	<ul style="list-style-type: none"> <li>Analyze the financial statements prepared from ratios</li> </ul>
<p><b>Content Outline</b></p>	<ul style="list-style-type: none"> <li><b>Preparation and Analysis of Financial Statements based on Accounting Ratios: (Practical Problems)</b> <ul style="list-style-type: none"> <li>Preparation of Balance Sheet and Trading, profit &amp; Loss A/C on the basis of ratios and data provided. (Reverse Calculations)</li> </ul> </li> </ul>
<p><b>Module 3(Credit 1): Budget and Budgetary Control</b></p>	
<p><b>Learning Outcomes</b>  <i>(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i></p>	<p>After learning the module, learners will be able to</p> <ol style="list-style-type: none"> <li>Understand the importance of budgeting and the various types of budgets prepared in an organization</li> <li>Prepare Cash budget, Fixed budget, Flexible budget, Master budget</li> </ol>
<p><b>Content Outline</b></p>	<p><b>Budget and Budgetary Control:</b> Practical Problems on Preparation of Fixed Budget, Flexible Budget, Master Budget and Cash Budget</p>
<p><b>Module 4(Credit 1) Value Added Accounting &amp; Reporting:</b></p>	
<p><b>Learning Outcomes</b>  <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ... )</i></p>	<p>After learning the module, learners will be able to</p> <ol style="list-style-type: none"> <li>Develop an insight on Value Added Accounting &amp; Reporting.</li> <li>Understand the theoretical Foundation of Value Added Accounting &amp; Reporting</li> </ol>
<p><b>Content Outline</b></p>	<p><b>Value Added Accounting &amp; Reporting:</b></p> <p>(a) Concepts of value addition - Meaning, Utility, and Disclosure of Value Added Statement (VAS) -</p> <p>(b) Concept and Computation of - 1. Economic Value Added (EVA)</p> <p>2. Gross Value Added (GVA), 3. Net Value Added (NVA)</p> <p>4. Market Value Added (MVA) –</p> <p>(Theory and practical problems)</p>

## **Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

1. Project: Analysis of Financial Statements.
2. Classroom Assignments.
3. Group Discussion/ Quiz/ PPT presentation/ Seminar.
4. Case Studies.

### **\* Guidelines for Paper Setters:**

#### **Paper Pattern 50 Marks (for Regular Students)**

#### **Note:**

1. **Q1. (Compulsory) MCQs for 5 marks.**
2. **Attempt any 3 Questions from Q. No.2 to Q.No.5 of 15 marks each (On all 4 modules).**

#### **References:**

1. Arora M. N. (2018), Cost Accountancy, Himalaya Publication, Mumbai.
2. Maheshwari S. N. (2019), Cost Accountancy, S. Chand Publication, New Delhi.
3. Ravi Kishore (2016), Students Guide to Cost Accounting, Taxman Publication, New Delhi.
4. Tondon B. N. (2016), Practical Auditing, S. Chand Publication, New Delhi.
5. Sharma S. D. (2019), Auditing: Principles and Practice, Taxman Publication, New Delhi.
6. Ravinder Kumar (2016), Auditing and Practices, PHI Publication, New Delhi.
7. Gupta Kamal, Contemporary Auditing, Tata McGraw Hill Publication, New Delhi.
8. Gupta R. L. (2019), Advanced Accountancy Vol. 2, S. Chand & Sons , New Delhi.
9. Ravinder Kumar (2016), Auditing Principles and Practices, PHI Publication, New Delhi.
10. Batra G. S (2017), Auditing and Contemporary Accounting, Deep and Deep Publication, New Delhi.

**M.COM PART-II**  
**Semester IV**  
**2024-25**

**PG Major (RP)**  
**Course Syllabus**

<b>Course Title</b>	<b>Research Project II</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	After going through the course, learners will be able to
	1. Prepare Questionnaire/ Schedule;
	2. Collect the primary and secondary data;
	3. Classify, codify the data collected
	4. Analyze the data collected
	5. Write the research report i.e Masters Dissertations
	6. Face viva voce of the research study
<b>Module 1 (Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	1. To develop questionnaire/ interview schedule to collect data of the proposed study.
<b>Content Outline</b>	Preparation of questionnaire / Interview schedule containing various types of question related to the research study
<b>Module 2 (Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	1. To classify and code the data collected for the purpose of analysis.
<b>Content Outline</b>	Classification and coding of Data collected related to the research study.
<b>Module 3 (Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	1. Write analysis of the data collected.
	2. To apply statistical tools to test the hypothesis.
<b>Content Outline</b>	Data Analysis and Applying Statistical tools to test hypothesis/hypotheses.

<b>Module 4 (Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	1. To prepare the final research report of the study and to prepare for Viva voce.
<b>Content Outline</b>	Writing of the Report Finalization of the masters Dissertation with the Research Guide. Submission of the Dissertation Conduct of Viva Voce

**I) Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

**The student must submit the following to the Faculty /Research Guide:**

1. Finalization and Submission of Questionnaire
2. Report of Data Analysis and Hypothesis Testing
3. Submission of the Final dissertation

**II) Criteria for evaluation of Externals**

**Evaluation Scheme / Marking Scheme (100 Marks)**

<b>Sr. No</b>	<b>Type of Evaluation</b>	<b>Criteria for Evaluation</b>	<b>Marks Obtained</b>	
			Internal	External
1.	Joint Assessment	<b>Masters Dissertations (Report)</b>	100	
2.	Joint assessment	<b>Viva Voce</b>		50
		<b>Total</b>	<b>100</b>	<b>50</b>