



Shri Sangameshwar Education Society's
Sangameshwar College, Solapur [Autonomous]
 (Affiliated to Punyashlok Ahilyadevi Holkar Solapur University, Solapur)
 Kannada Linguistic Minority Institute
 NAAC Accredited with 'A' Grade (III Cycle CGPA 3.39)

Academic Council 4(4.3)
 26th March, 2022

Credit Structure of M. COM (COSTING) Program under CBCS Pattern
 Under Faculty of Commerce
 (To be implemented from A.Y. 2021-22)

SEMESTER I								SEMESTER II							
Subj ect Code	Title of Paper	Semester Exam.			Credits			Subje ct Code	Title of Papers	Semester Exam.			Credits		
		SE E	C A	Tot al	L	T	Total Cred its			SE E	C A	Tot al	L	T	Total Cred its
Hard Core - Compulsory Papers								Hard Core - Compulsory Papers							
HCT	Management Thoughts &, Theories	70	30	100	4	1	5	HCT	Organizational Behavior	70	30	100	4	1	5
HCT	Managerial Economics - I	70	30	100	4	1	5	HCT	Managerial Economics - II	70	30	100	4	1	5
HCT	E-Commerce	70	30	100	4	1	5	HCT	Research Methodology for Business	70	30	100	4	1	5
DSE (Discipline Specific Elective) Any One – Optional								Soft Core (Any one) Optional							
DSE	Advanced Accountancy – I	70	30	100	4	1	5	SCT	Advanced Accountancy – II	70	30	100	4	1	5
DSE	Advanced Costing – I	70	30	100	4	1	5	SCT	Advanced Costing – II	70	30	100	4	1	5
Soft Core (Any one) Optional								Generic Elective (Any one) Open Elective Theory							
SCT	Business Correspondence	70	30	100	4	1	5	OET	Human Resource Management	70	30	100	4	1	5

SCT	Office Management	70	30	100	4	1	5		OET	Security Analysis and Portfolio Management	70	30	100	4	1	5
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HCT: Hard Core Theory **DSE:** Discipline Specific Elective **SCT:** Soft Core Theory

OET: Open Elective Theory

L: Lecture **T:** Theory **P:** Practical

PSO	Statements
PSO 1	Acquire advance knowledge of commerce, management, accounting, finance and overall general framework of the Commerce
PSO 2	Understand the Business-related framework and be prepared to deal with changing business array dynamics.
PSO 3	Gain the skills for managerial level required to start your own business and create jobs. Instil social and ethical values etc. to ensure ethical business practices.
PSO 4	Understand socio-economic positions of an era and its implication on stake holders
PSO 5	Demonstrate practical knowledge by preparing and presenting various reporting statements and assist with financial statement preparation and analytical reading.

M.COM – PROGRAMME SPECIFIC OUTCOMES

Syllabus

Academic Council 4(4.3)
26th March, 2022

Semester-I

PG: Commerce Programme: M. Com.-I (Costing)

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Management

MANAGEMENT THOUGHTS AND THEORIES (2184101)

COURSE CREDIT:- 4L + 1T/H=5

COURSE CONTACT HOUR :- 60 L+ 0T/H=60

Preamble of the program:

Management of a business is not only the process but also a device which is responsible to accomplish the predetermined goals of an enterprise. Management is a behavioral knowledge. It is body of principles, theories and laws. Student will learn Theories of management and fundamentals of individual and organizational behaviors and how behavioral changes required to be made for organizational success.

Course Objective (CO): The objective of this paper is to make students understand the conceptual frame work of Management Thoughts and Theories.

COURSE CONTENTS

SEMESTER I

MODULE 1

Management Concepts, Development of Management Thoughts and Theories:

20 Lectures

Introduction - Classical Period - Bureaucratic model by Max Weber 1900-
The Neo-Classical Period - Human Relation Movement by Elton Mayo 1930 - Behaviour Science Movement around 1940 - **Modern Period** - Quantitative approach by F.W. Taylor 1950 - System approach by Boulding, Jonson and others 1950 - Contingency approach by Lawrence and others

Module 2

Motivation

15 Lectures

- A) William Ouchi Theory Z
- B) Herzberg Two factor Theory
- C) Victor Vrooms Expectancy Theory
- D) Alderfer ERG Theory

Module 3

Leadership

15 Lectures

- A) Approaches to Leadership- Trait approach, Behavioral approach, situational approach.
- B) Theories of leadership-Likert Leadership Theory (4 System leadership), Blake and Mouton Leadership Theory, Managerial Grid Model, Fiedler's Contingency Model, Tannenbaum and Schmidt Continuum Model, Hersey - Blanchard Situational Leadership Theory, Charismatic Leadership Theory

Module 4

Global Management Practices and Role of Management

10 Lectures

- A) Contemporary approaches to management theory – contributions of Tom Peters –Rosabeth Moss Kanter – Peter Lange – C. K. Prahalad and Sumantra Ghoshal.
- B) Comparative perspectives on American, Japanese and European Approaches to management.

Course Outcome:

The student will be able to understand the different thoughts, theories, concepts of management and its real-life application in the organization;

Reference Books

1. Management - John Schermerhorn

2. Management and Behavioural Processes - K Shridhar Bhatt
3. Principles of Management –T. Ramaswamy (Himalaya Publication)
4. Management: Leading people and Organizations in the 21st Century - Gary Dessler

Teaching Methods:

- Lecture Method, PPT Presentations, Case Study, Paper Presentations, Seminars, Group Discussions,

Evaluation System:

SEE: 70 Marks

CA: 30 Marks

Academic Council 4(4.3)

26th March, 2022

CBCS M. COM. PART I SEMESTER II DSC- II GROUP PAPER II

MANAGERIAL ECONOMICS – II (2184202)

COURSE CREDIT: - 4L + 1T/H=5

COURSE CONTACT HOUR: - 60 L+ 0T/H=60

SR. NO.	MODULE	MODULE CREDIT	MODULE CONTACT HOUR
1	COST ANALYSIS	1	15
2	BUSINESS CYCLE AND BUSINESS POLICIES	1	15
3	INFLATION AND DEFLATION	1	15
4	ALTERNATIVE THEORIES OF FIRM	1	15
5	TUTORIAL	1	-
	TOTAL	5	60

CBCS M.COM. (COSTING) PART I SEMESTER II

DSC-1 GROUP

Academic Council 4(4.3)

26th March, 2022

MANAGERIAL ECONOMICS – II (2184202)

- **OBJECTIVES OF THE COURSE: -**

- 1) To introduce basic concepts of Managerial Economics.
- 2) To create awareness among commerce students about fundamental economic problems pervading in the corporate world.
- 3) To create the ability in the students to understand the causes, effects and relation of consumer behavior in different market situation.
- 4) To create ability among the students to forecast future situation on the basis of present market situation and changes.

Module	Contents	Lectures
Module 1	Cost Analysis	15
1.1	Concept of Cost	
1.2	Money cost, Real cost, Opportunity cost, Accounting and Economic costs, Fixed and Variable cost.	
1.3	Short & long run total cost	
1.4	Schedule of a firm relation between AC & MC, Estimation of cost function.	
Module 2	Business cycle and Business policies	15
2.1	Phases of business cycle	
2.2	Cobweb Theorem	
2.3	Hick's Trade Cycle Theory	
2.4	Measures to control business cycle.	
Module 3	Inflation and Deflation	15
3.1	Meaning of Inflation	
3.2	Types of Inflation	
3.3	Theories of Inflation – Monetarist theory of Inflation, Structuralist theory of Inflation	
3.4	Meaning of Deflation, Disinflation, Reflation	
3.5	Stagflation.	
3.6	Control on Inflation.	
Module 4	Alternative Theories of Firm	15

4.1	Traditional theory of profit maximization.	
4.2	Baumol's Sales Maximization Model.	
4.3	Williamson's Theory of Managerial Discretion.	

● **OUTCOMES OF THE COURSE:-**

- 1) The study of Managerial Economics helps the students to become a skill full financial manager in the corporate world.
- 2) This subject helps the students to make career in banking sector.
- 3) It helps the students to become a good entrepreneur.
- 4) It helps the students to understand dynamics of various market Situations

List of Reference Books:

- 1) Seth M. L. , : Micro Economics
- 2) Jhingan M.L., : Modern Micro Economics
- 3) Jhingan M.L., and Stephen J. K. : Managerial Economics
- 4) Samuelson P.A., : Economics
- 5) Ahuja H.L. : Advanced Economic Theory
- 6) Ahuja H.L. : Managerial Economics
- 7) Misra and Puri : Modern Micro Economics
- 8) Lipsey Richard, : Positive Economics
- 9) Browing E.K. : Micro Economic Theory and Applications
- 10) Dwett, K.K. : Micro Economics
- 11) Diwedi D.N.: Managerial Economics
- 12) Mithani D M: Managerial Economics-Theory and Applications
- 13) Chopra O.P.: Managerial economics

Academic Council 4(4.3)
26th March, 2022

PG: Commerce Programme: M.Com.-I (Costing) To be implemented from A.Y. 2021-2022
System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Accountancy

E-COMMERCE (2184103)

COURSE CREDIT:- 4L + 1T/H=5

COURSE CONTACT HOUR :- 60 L+ 0T/H=60

Preamble of the Course:

The phenomenal growth in the last few years of the Internet and its related technologies has created new ways of communicating and trading. The cumulative effect of these changes has made a significant impact on e-commerce and the business transactions. Hence this course is designed to acquaint the students with the emerging developments in commerce and industry.

Course Objectives:

- 1) To be acquainted with the basic concepts and functional knowledge in the field of E-Commerce. It covers concepts related to Building Own Website, Managing the E-enterprises, E-payment system and credit and legal risk of e-payment system, and security in E-commerce.
- 2) To expose the students to computer application in the field of E-Commerce.

SEMESTER I - COURSE CONTENTS

Module 1

Introduction to Electronic Commerce:

(15 Lectures)

A) **Introduction** - History/Evolution of Electronic Commerce - Roadmap of E-Commerce in India - Main activities –Traditional Commerce and E-Commerce - Functions and Scope of E-Commerce - Benefits and Challenges of E-Commerce - E-Commerce Business Strategies for Marketing, Sales and Promotions – **Case Study**

B) **Business Models of E-Commerce**- Characteristics of Business to Business (B2B) - Business to Consumers (B2C) - Business to Government (B2G) -**Concepts of other models of E-commerce** - Business to Consumer E-Commerce process -Business to Business E-Commerce- Need and Importance - alternative models of B2B E-Commerce - E-Commerce Sales Product Life Cycle (ESLC) Model - Applications of e-commerce - Infrastructure for e-commerce – Communication networks for e-commerce – Case Study

Module 2

Building own Website:

(15 Lectures)

A) **Introduction** - What a Website does - Reasons to Build a Website - Benefits of Having a Website - Bandwidth Requirements – Register a Domain Name – Web Promotion – Banner Exchange – Shopping Bots – Target E-mails - Role of web site in B2C E-commerce; push and pull approaches; Web site design principles – Case Study: Practical handling of e-commerce by creating a domain website

B) **Electronic Data Interchange (EDI):** Meaning - History of EDI, EDI Working Concept, Implementation difficulties of EDI, Financial EDI, EDI and Internet

Module 3

(10 Lectures)

Managing the E-enterprise:

Introduction to e-Enterprise, Managing the E-enterprise, Comparison between Conventional and E-organization, Organization of Business in an E-enterprise, Benefits and Limitations of E- enterprise

Module 4

E-Payment Systems:

(10 Lectures)

Characteristics of E-payment system, Net Banking - National Electronic Funds Transfer; Digital Token Based E-Payment Systems; Modern E-Payment Systems; **Pay-pal**, BHIIM APP - New trend in making payment online – Steps for Electronic Payment - Credit & legal risk of e-payment system – SET Vs. SSL Protocol – Case Study

Module 5

Security in E Commerce:

(10 Lectures)

A) **Areas of Internet Security** - Threats in Computer Systems: Virus - Characteristics & Types of Viruses, Spyware & Adware - Protection against Fraud & Viruses

B) **Legal Issues for Internet Commerce** - Cyber Attack –Trojan, Virus, Worm, Spam, Hacking – Phishing, IP Spoofing - Cyber laws: Aims and Salient provisions - Cyber-laws in India and their limitations - Taxation issues in e-commerce.

C) **E-Commerce Security Tools:** Firewalls, Public Key Infrastructure, Digital Signatures, Digital Certificates, Encryption Software, Password, Biometrics etc. – Case Study

Course Outcomes:

The Students will be able to:

- Understand the foundation and importance of E-commerce
- Analyze the impact of E-commerce on business models and strategy
- Describe the infrastructure for E-commerce
- Know the legal issues in E-commerce
- Assess electronic payment systems with the credit & legal risk of e-payment system
- Identify global E-commerce issues

Books Recommended

1. Bharat Bhasker, Electronic Commerce – Frame work technologies and Applications, 3rd Edition. Tata McGraw-Hill Publications, 2008.
2. Kamlesh K. Bajaj and Debjani Nag, Ecommerce- the cutting edge of Business, Tata McGraw-Hill Publications, 2008
3. Kalakota et al, Frontiers of Electronic Commerce, Addison Wesley, 2004
4. E- Commerce Strategies, Technology and applications (David) Tata McGraw-Hill
5. Introduction to E-commerce (Jeffrey) Tata- McGraw-Hill
6. E-Business and Commerce- Strategic Thinking and Practice (Brahm) Biztantra

Teaching Methods:

- Lecture Method
- PPT Presentations

- Case Study
- Paper Presentations, Seminars, Group Discussions,

Evaluation System: Total 100 Marks

SEE: 70 Marks

CIE: 30 Marks

Academic Council 4(4.3)
26th March, 2022

PG: Commerce Programme: M.Com.-I (Costing) To be implemented from A.Y. 2021-2022

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Accountancy

ADVANCED COSTING – I (2184104)

COURSE CREDIT:- 4L + 1T/H=5

COURSE CONTACT HOUR :- 60 L+ 0T/H=60

Course Objective:

To familiarize students with the fundamental concepts of cost accounting, cost elements, and the various methods associated with cost ascertainment and cost accounting bookkeeping systems.

COURSE CONTENTS – SEMESTER I

1. Introduction to Cost Accounting:

Introduction –Types of Accounting, Limitations of Financial Accounting –Cost Accounting: Evolution, Meaning, Objectives and Scope - Advantages and Limitations of Cost Accounting - Effective Cost Accounting System - Relationship with financial accounting – Cost Accounting Standards

2. Fundamentals of Cost, Its Elements and Classification: Cost, Cost Object, Cost Driver, Cost Unit, Cost Centre, Profit Centre – Elements of Cost – Classification of Cost

3. Methods of Costing - Techniques and Systems of Costing – Cost Estimation and Cost Ascertainment - Cost Allocation and Cost Apportionment - Cost Reduction and Cost Control

Basics of Installation of Costing System: Steps and Difficulties

4. Cost Sheet: Meaning - Importance and Objective Cost Sheet - Difference between Cost Sheet and Cost Account - Cost sheet Specimen form - adjustment of stock in cost sheet - items to be excluded from cost sheet – Tender – Quotation - Preparation of estimated cost sheet- Exercises on Estimated Cost sheet

Course Outcomes:

1. Describes cost accounting systems.
2. Describes the goals of cost accounting.
3. Cost, expense, loss, and revenue are all defined.
4. Describes the connections between cost and financial accounting.
5. Prepare a cost-of-goods-sold statement and a cost-of-production statement.

Suggested Readings:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
2. Jawahar Lal, Cost Accounting. McGraw Hill Education
3. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning
4. Rajiv Goel, Cost Accounting. International Book House
5. Singh, Surender. Cost Accounting, Scholar Tech Press, New Delhi.
6. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
7. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
8. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
9. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons
10. H.V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt. Ltd
11. Khanna Pandey, 'Practical Costing', S. Chand Publishing.

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books
- o Seminars & Group Discussions, Paper Presentations, Debate etc.
- o E-lectures downloaded

Evaluation System: Total 100 Marks

SEE: 70 Marks

CIE: 30 Marks (Seminars/Case Study/Paper Presentation/MCQ)

Academic Council 4(4.3)

26th March 2022

PG: Commerce Programme:M.Com. I (Costing)

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Management

OFFICE MANAGEMENT (2184106)

COURSE CREDIT:- 4L + 1T/H=5

COURSE CONTACT HOUR :- 60 L+ 0T/H=60

Course Objectives:

1. To familiarize students with the activities in a modern office.
2. To make students aware that the smooth operation of any company is dependent on how various activities are structured, the facilities supplied to office workers, the working environment, and the tools and equipment utilized in the office.
3. Student should be able to understand company meetings and their procedure.
4. Student should be able to understand importance features of office safety and security.

COURSE CONTENTS

SEMESTER I		
Module 1	Introduction to Office Management: Modern Office and its Functions: Introduction – Meaning of Office – Office Work – Office Activities – The Purpose of An Office – Office Functions – Importance of Office – The Changing Office – The Paperless Office – The Indian Scene Office Management: Introduction – Elements of Office Management – Functions of Office Management – Office Manager – Success Rules for Office Managers – The Ten	10 Lectures

	Commandments – Functions of Office Manager – Functional Office Manager – Functional Office Management	
Module 2	<p>Office Environment and Record Management</p> <p>Office Space Management: Introduction – Principles – Location of Office – Office Building – Office Layout – Preparing the Layout – Re-layout – Open and Private Offices – New Trends in Office Layout</p> <p>Environment Management: Office Lighting – Types of Lighting Systems – Benefits of Good Lighting in Office – Ventilation – Interior Decoration – Furniture – Freedom from Noise and Dust – Safety from Physical Hazards – Sanitary Requirements – Cleanliness – Security – Secrecy</p> <p>Filing and Indexing: Meaning and importance - Essentials of good filing - centralized vs. Decentralized filing, System of Classification - Methods of filing and filing equipment - weeding of old records - meaning and need for indexing - various types of indexing.</p> <p>Stationery: Introduction - types of stationery used in offices - importance of managing stationery - essential requirements for a good system of dealing with stationery - purchasing principles - purchase procedure</p>	15 Lectures
Module 3	<p>Communication Management – Office Correspondences – Handling mail</p> <p>Communication – Meaning, importance, process, of communication, objectives of effective communication. Forms of communication – oral, written, visual and audio-visual. Types of office communication internal and external. Barrier to communication and overcoming the barriers.</p> <p>Office Correspondence – Meaning, importance, qualities of good correspondence - Structure and layout of business letters and types of business letters.</p> <p>Handling Mail: Meaning of Mail, Nature of Mail – E mail and Physical Mail - Need for establishing inward and outward mail routines - Handling Incoming Mail – Handling Outgoing Mail - dispatch of official documents using postal and courier services.</p>	12 Lectures
Module 4	<p>Modern Office Equipment: Introduction, meaning and importance of Office automation, objectives and use of office automation tools - objectives of office mechanization,</p>	10 Lectures

	advantages, disadvantages - factors determining office mechanization - Kind of office machines: printers, scanner, fax machines, personal computers, photocopier, calling bell, telephones, mobile phones, video conferencing, CCTV Camera, biometric attendance machines.	
Module 5	Company Meeting: Meaning and types of meeting; Secretarial practices relating to holding of meetings with special reference to notice, agenda, quorum, motions, resolutions, sense of meeting, adjournment of meeting and minutes, Minutes writing types of minutes, minutes book, contents of minute, drafting or writing of minutes.	6 Lectures
Module 6	Recent Trends in Office Management a) Mobility-Work from anywhere and any time b) Shared workspaces and activity-based working c) Navigation and way finding- Navigation based on Google Maps d) IOT (Internet of things) and Sensors-Connecting and exchanging data with other devices.	7 Lectures

Course Outcomes:

After completing this course, students will be able to:

- Understand the office operations in today's world.
- Recognize and define an office manager's critical function
- Identify the keys to robust and effective organization
- learn that how diverse tasks are organized, the facilities provided to office workers, the working environment, and the tools and equipment used in the office are all important factors in the smooth operation of any organization.
- Acquire basic negotiation and influencing skills and how best to apply them
- Understand how to get the desired outcome through effective win/win communication skills
- Acquire skills to manage difficult people situations and stress in a calm and effective manner

Books Recommended:

1. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
2. Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill.
3. Terry, George R: Office Management and Control.
4. Ghosh, Evam Aggarwal: Karyalaya Prabandh, Sultan Chand & Sons.
5. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal

Teaching-Learning Equipment's/Tools/Methods/etc.:

- Lectures – Blended learning
- Reference Books with e-books
- Seminars & Group Discussions, Paper Presentations, Debate etc.
- E-lectures downloaded

- Practical

Evaluation System: Total 100 Marks

SEE: 70 Marks

CIE: 30 Marks (Seminars/Case Study/Paper Presentation/MCQ)

Academic Council 4(4.3)

26th March 2022

PG: Commerce Programme: M. Com.-I To be implemented from A.Y. 2021-2022

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Accountancy

DSE ADVANCED ACCOUNTANCY – I

Preamble of the program: This course is designed to give exposure to the students about advanced accounting principles, issues and its application during their career. In this paper student will learn accounting methods and procedures and practices of different types of business organizations.

Course Objective (CO):

The Objectives of this Course is to give exposure to the student about advanced accounting issues and practices.

DSE ADVANCED ACCOUNTANCY – I

COURSE INPUT

Module 1

Introduction to International Financial Reporting Standards (IFRS): (8 Lectures)

- o Meaning of IFRS
- o Scope of IFRS
- o Advantages of IFRS for Indian Companies

Module 2

Accounts of Insurance Companies (General and Life Insurance Companies): (12 Lectures)

- o Introduction
- o Accounting Forms
- o Preparation of Financial Statements with schedules
- o IRDA regulations related to financial statements of Insurance Companies.

Module 3

Financial Statements of Electricity Companies: (10 Lectures)

- o Meaning and features of Double Accounting system
- o Objectives of The Electricity Act 2003
- o Preparation of Financial Statements

Module 4

Accounting for Lease (AS 19): (10 Lectures)

- o Introduction
- o Types of lease
- o Accounting for operating lease and finance lease

Module 5

Inflation Accounting: (12 Lectures)

- o Meaning of Inflation Accounting
- o Methods of Accounting for Changing Prices
- o Inflation Accounting (Problems)

Module 6

Investment Accounts (w.r.t AS- 13): (8 Lectures)

- o Objectives, Scope of AS-13
- o Meaning of Investment
- o Forms of Investment
- o Classification of Investment
- o Accounting for Investment (Problems)

Course Outcomes:

- o To understand the importance of International financial reporting standards.
- o To understand the benefits of adopting IFRS for Indian Companies.
- o To understand the procedure of preparation of Final accounts Service Industries
- o To understand the statutory requirement of Insurance companies, type of insurance/policies and preparation of financial statements.
- o To understand the concept of double accounting system with respect to electricity companies.
- o To understand the objectives of The Electricity Act and to prepare financial statements.
- o To understand the meaning of accounting for operating lease and finance lease.
- o To understand the meaning of Inflation accounting to learn the estimation of current purchasing power.
- o To study Investment Accounting.

Teaching-Learning Equipment/Tools/Methods/etc.:

- o Chalk and Board
- o Lectures – Blended learning

- o Reference Books with e-books

List of books recommended:

1. R.L Gupta, Advanced Accountancy Vol:II, S.Chand Publication, New Delhi
2. M. C. Shukla & Grewal, Advance Accountancy, S. Chand Publication, New Delhi
3. M. C. Shukla & S. C. Gupta, Solutions to Problems in Advanced Accounts Vol. I & Vol. II, S. Chand Publication, New Delhi
4. Maheshwari S. N., CA, Sharad Maheshwari, Advanced Accountancy Volume-1, 11th Edition, Vikas Publishing House , New Delhi
5. Maheshwari S. N., CA Sharad Maheshwari, Advanced Accountancy Volume-II, 11th Edition, Vikas Publishing House, New Delhi
6. Dr. K. S. Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai
7. M.G. Patkar, Advanced Accountancy, Phadke Prakashan, Kolhapur

Prof. G. G. Borgaonkar
Chairman, BOS Accountancy

Academic Council 4(4.3)

26th March 2022

PG: Commerce Programme: M. Com.-I To be implemented from A.Y. 2021-2022

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: English

SCT: BUSINESS CORRESPONDENCE

Preamble of the Course:

Business needs proper correspondence to flourish because it is a channel of communication among its stakeholders. Man has made the correspondence quick and cost effective by integrating it with technology. The human resource produced out of the academia should be fully groomed to make the firms flourish with the correspondence skills. The undergraduates clear with the concepts of communication need advanced exposure an organized course. With this in mind the Commerce department has initiated a course to build the learner capacity with correspondence skills.

Course Objectives: This course has been designed with the following objectives:

- To groom the students in the skills of written business correspondence.
- To develop the skills of drafting different letters and reports
- To develop the skills of official correspondence

SCT: BUSINESS CORRESPONDENCE

COURSE INPUTS

Module 1 (12 lectures)

A) Business Communication: Nature, Meaning, Scope and Importance of Business Communication – Process of Communication – Barriers to Communication –Types of Communication: Formal and Informal, Oral and Written

B) Business Correspondence: Meaning, Definition of Correspondence – Business Writing – Importance of Written Communication – Drawbacks – Types of Messages –Stages of Writing Business Messages – Pre-writing, Drafting, Revising, Formatting and Proof Reading

Module 2 (10 lectures)

Business Letter: Importance, Characteristics of a good Business letter – Layout of a business letter - Differences between formal and informal writing – 7 C's Business Letter Writing – Basic Principles – Components of Business Letter – Strategies for writing the body of the letter

Module 3 (14 lectures)

Internal & External Communication–

Internal Communication in an organization: Memo, Office Order, Office Circular, – Meeting, Agenda, Minutes of the Meeting – email writing skills, call taking etiquette/skills

External Communication: Describing Company activities and structures, Describing job responsibilities, Company Correspondence and Reports with Shareholders, Directors, General Public, Registrar of Companies and Company Law Board - Correspondence relating to inquiries: Quotations and offers, orders and acknowledgements, execution of orders, cancellation of orders, trade reference and status enquiries.

Module 4 (12 lectures)

Business Presentation: Structure of Presentation: Ethical Public speaking and Presentation, Coping Effectively with Public Speaking: - Understanding the Audience, Outlining Presentation: Language and Style Choice, Delivering Presentations - Uses of Aids like Power Point – Do's and don'ts of a presentation – Body language during presentation – Types of Presentation.

Module 5 (12 lectures)

E Correspondence - Concept of E-Correspondence: Web, Internet; Concept of e-mail- History of E-mail, Features; Electronic Mail System- optimizing personal e-mail use, proper E-mail

Correspondence, E-Mail Etiquette; Advantages and Disadvantages of E-mail; Intranet- Benefits of Intranet, Purpose of Intranet.

Learning Outcome:

- By the end of this course, students should be able to:
- Understand and demonstrate the use of basic and advanced proper writing techniques
- Write effective and concise letters and memos,
- Prepare informal and formal reports,
- Perform general and basic tasks related to Business presentation

Teaching Methods:

- Lecture Method
- PPT Presentations
- Case Study
- Paper Presentations, Seminars, Group Discussions,

Prof. D. M. Metri
Chairman, BOS, English

Semester-II

Academic Council 4(4.3)
26th March 2022

PG: Commerce Programme: M. Com.-I (COSTING)

To be implemented from A.Y. 2021-2022

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Commerce

RESEARCH METHODOLOGY FOR BUSINESS (2184203)

COURSE CREDIT:- **4L + 1T/H=5**

COURSE CONTACT HOUR :- **60 L+ 0T/H=60**

Preamble of the Course:

The Course is designed to acquaint and enhance the knowledge of Research and also to provide insights as to how research is conducted.

Course Objectives:

- To provide an insight into the fundamentals of research
- To understand the need, significance and relevance of research and research design.
- To familiarize students with the techniques of data collection, analysis of data and interpretation
- To develop the skill of writing of research report

- To gain an understanding of why ethics in research are integral

COURSE INPUTS - SEMESTER II

Module 1

Introduction to Research: (10 Lectures)

Meaning, Characteristics of Research - Need of Research in Business and Social Sciences - Objectives of Research -.Types of Research -. Issues and Problems in Research - Methods of research – Survey Method, Case Study Method

Module 2

Research Methodology: (15 Lectures)

A) **Meaning of Research Methodology**- Stages in Scientific Research Process –

a) Identification and Selection of Research Problem; b) Formulation of Research Problem; c) Review of Literature; d) Formulation of Hypothesis; e) Formulation of research Design; f) Sample Design g) Data Collection; h)Data Analysis; i) Hypothesis testing and Interpretationof Data; j) Preparation of Research Report

B)**Research Design** – Meaning, Contents of Research Design – Steps of Research Design – Functions & Characteristics of Good Research Design - Types and Significance of Research Design

Module 3

Data Collection: (15 Lectures)

Meaning, Methods and Tools of Data Collection, Hypothesis Sampling, Data Processing, Analysis and Interpretation of Data.

Module 4

Report Writing: (10 Lectures)

Introduction - Elements, Characteristics of a good report, Contents, Steps in drafting report, Editing and preparing final draft

Module 5

Ethics in Research: (10 Lectures)

Meaning - Research Ethics - Ethical Norms in Research - Ethical Issues in Research – Plagiarism - Role of Computer in Research

Learning Outcomes of the Course:

- Upon successful completion of the course students will be able to
- Develop understanding on various kinds of research, objectives of doing research, research process, research designs and sampling.
- Have basic knowledge on qualitative research techniques
- Have adequate knowledge on measurement & scaling techniques as well as the quantitative data analysis

- Have basic awareness of data analysis-and hypothesis testing procedures.
- Enable the student potentials to organize, coordinate and focus for research aptitude with confidence.

List of Books:

1. Kothari C. R, Research Methodology: Methods and Techniques
2. Michael V.P., ‘Research Methodology in Management’
3. R. Panneerselvam, ‘Research Methodology’.

Teaching Methods:

- Lecture Method, PPT Presentations
- Case Study, Paper Presentations, Seminars, Group Discussions,

Evaluation System:

SEE: **70 Marks**

CIE: **30 Marks**

**CBCS M.COM. (COSTING) PART I SEMESTER II
DSC-1 GROUP**

Academic Council 4(4.3)
26th March, 2022

MANAGERIAL ECONOMICS – II (2184202)

• **OBJECTIVES OF THE COURSE:** -

- 1) To introduce basic concepts of Managerial Economics.
- 2) To create awareness among commerce students about fundamental economic problems pervading in the corporate world.
- 3) To create the ability in the students to understand the causes, effects and relation of consumer behavior in different market situation.
- 4) To create ability among the students to forecast future situation on the basis of present market situation and changes.

Module	Contents	Lectures
Module 1	Cost Analysis	15

1.1	Concept of Cost	
1.2	Money cost, Real cost, Opportunity cost, Accounting and Economic costs, Fixed and Variable cost.	
1.3	Short & long run total cost	
1.4	Schedule of a firm relation between AC & MC, Estimation of cost function.	
Module 2	Business cycle and Business policies	15
2.1	Phases of business cycle	
2.2	Cobweb Theorem	
2.3	Hick's Trade Cycle Theory	
2.4	Measures to control business cycle.	
Module 3	Inflation and Deflation	15
3.1	Meaning of Inflation	
3.2	Types of Inflation	
3.3	Theories of Inflation – Monetarist theory of Inflation, Structuralist theory of Inflation	
3.4	Meaning of Deflation, Disinflation, Reflation	
3.5	Stagflation.	
3.6	Control on Inflation.	
Module 4	Alternative Theories of Firm	15
4.1	Traditional theory of profit maximization.	
4.2	Baumol's Sales Maximization Model.	
4.3	Williamson's Theory of Managerial Discretion.	

● **OUTCOMES OF THE COURSE:-**

- 1) The study of Managerial Economics helps the students to become a skill full financial manager in the corporate world.
- 2) This subject helps the students to make career in banking sector.
- 3) It helps the students to become a good entrepreneur.
- 4) It helps the students to understand dynamics of various market Situations

List of Reference Books:

1. Seth M. L. , : Micro Economics
2. Jhingan M.L., : Modern Micro Economics
3. Jhingan M.L., and Stephen J. K. : Managerial Economics
4. Samuelson P.A., : Economics
5. Ahuja H.L. : Advanced Economic Theory
6. Ahuja H.L. : Managerial Economics
7. Misra and Puri : Modern Micro Economics
8. Lipsey Richard, : Positive Economics
9. Browing E.K. : Micro Economic Theory and Applications
10. Dwett, K.K. : Micro Economics
11. Diwedi D.N.: Managerial Economics
12. Mithani D M: Managerial Economics-Theory and Applications
13. Chopra O.P.: Managerial economics

Academic Council 4(4.3)
26th March, 2022

PG: Commerce Programme: M.Com.-II(Costing) - To be implemented from A. Y. 2021-22

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Accounting

ADVANCED COSTING - II (2184204)

COURSE CREDIT:- **4L + 1T/H=5**

COURSE CONTACT HOUR :- **60 L+ 0T/H=60**

Course Objectives:

- 1) To gain and understand Inventory control system.
- 2) To understand wages payment system, incentive schemes to enhance the performance of Employees and labor cost control techniques.
- 3) To understand overhead analysis and apportionment of overhead cost to departments
- 4) To gain the expert knowledge of Reconciliation of Cost and Financial Accounts

COURSE CONTENT -- SEMESTER II

1. Cost Accounting of Material – Meaning of Materials Procurement procedure, Store Procedure, Stores Accounting and Material Control, Receipts and Issues of Materials, Different Methods of Pricing and Issues of Materials. Fixation of various Stock levels and Economic Ordering Quantity

2. Cost Accounting of Labor – Recording and Analysis of Labor Cost, Overtime Idle time, Holyday work, Holyday's with Pay, Casual Workers, Labor Turnover, Time and Motion Study - Methods of Remunerating Labor and Incentive Systems

3. Cost Accounting of Overheads – Nature, Importance, Classification, Allocation and Apportionment overhead cost. Departmentalization and Absorption of Overheads, under and over absorption of overheads, Treatment of depreciation, Interest on Capital and Research and Development cost. Calculation of Machine hour rate

4. Reconciliation of Cost and Financial Accounts.

Course Outcome:

After completion of the course, the students will be able to:

CO1. Understand all aspects relating to cost accounting of material, Labor and overheads

CO2. Use Cost Accounting knowledge in different practical situation

CO3. Take different decisions with study of different costing techniques

CO4. Learning of Reconciliation of Cost and Financial Accounts

Suggested Readings:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.

2. Jawahar Lal, Cost Accounting. McGraw Hill Education

3. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning

4. Rajiv Goel, Cost Accounting. International Book House 5. Singh, Surender. Cost Accounting, Scholar Tech Press, New Delhi.

6. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers

7. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.

8. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.

9. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons

10. H.V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt. Ltd

11. Khanna Pandey, 'Practical Costing', S. Chand Publishing.

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books
- o Seminars & Group Discussions, Paper Presentations, Debate etc.
- o E-lectures downloaded

Evaluation System: Total 100 Marks

SEE: 70 Marks

CIE: 30 Marks (Seminars/Case Study/Paper Presentation/MCQ)

Academic Council 4(4.3)

26th March, 2022

PG: Commerce Programme: M. Com.-I (Costing)

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: **MANAGEMENT**

HUMAN RESOURCE MANAGEMENT (2184205)

COURSE CREDIT:- 4L + 1T/H=5

COURSE CONTACT HOUR :- 60 L+ 0T/H=60

Course Objective: The successful management of human resources is critical in today's competitive business climate. The firm's productivity, level of customer service, reputation, and survival are all influenced by the quality of its personnel, their attitude, conduct, and job happiness, as well as their attitudes toward ethics and values and a feeling of fair treatment. Basic aspects of human resource management must be understood by students of human resource management in order to comprehend how human resource management works in a company. HR Analytics and recent HRM concepts such as Artificial Intelligence and Big Data are also introduced to students in this course. As a result, this introductory Human Resource Management course is tailored to MCOM students.

COURSE CONTENTS

SEMESTER II		Hours
Module 1	Introduction to Human Resource Management: Definition and Concept, Features, Objectives, Functions, Scope, Evolution of the concept of Human Resource Management, Importance of Human Resource Management, Role of Human Resource Management, Personnel Management Vs. Human Resource Management, Traditional Vs. Strategic Human Resource Management	12 Lectures
Module 2	1. Human Resource Planning: Concept of Human Resource Planning (HRP), Need and Benefits of HRP, Factors in HRP, Process of HRP	15 Lectures

	<p>2. Job Analysis: Concept, Purpose and Use of Job Analysis, Contents, Steps of Job Analysis - Job Description: Use, Developing Job Description Job Specification – Job Design: Principles, Methods or Techniques of Job Design - Job Evaluation: Concept, Objectives, Principles of Job Evaluation, Methods, Advantages of Job Evaluation, Limitations</p> <p>3. Recruitment: Meaning, Factors affecting Recruitment, Sources of Recruitment, Merits & Demerits of External Sources – E-Recruitment, Concepts, Why E-Recruitment & Process merits & demerits</p> <p>4. Selection: Meaning, Procedure of Selection, Recruitment Vs. Selection</p>	
Module 3	<p>Induction and Training:</p> <p>1. Induction: Concept, Objectives, Induction Process,</p> <p>2. Training: Introduction, Objectives, Need and Importance of Training, Methods of Training,</p>	10 Lectures
Module 4	<p>1. Performance Appraisal: Introduction, Concept of Performance Appraisal, Purpose of performance appraisal, Process, Methods of Performance Appraisal, Major Issues in Performance Appraisal</p> <p>2. Wages and Salary: Introduction, Nature and Significance of Wage and Salary Administration, Concept of CTC, factors influencing wage system, Methods of Wage Payments</p> <p>3. Incentives: Introduction, Concept of Incentives, Effective Incentive System, Types of Incentive Scheme</p>	15 Lectures
Module 5	<p>HR Analytics: Introduction, Meaning, Benefits of HR Analytics, Challenges of HR Analytics, Disadvantages of HR Analytics, Use of HR Analytics Types of HR Analytics Artificial Intelligence in HR Analytics and benefits–Benefits of Use of Big Data in HR</p>	8 Lectures

Course Outcome: The student will be able -

1. To gain fundamental understanding of human resource management ideas, functions, and processes.
2. To Design and construct a variety of HRM processes including recruitment, selection, training, development, performance reviews, salaries, and incentives.
3. To apply HR concepts in order to make the best business decisions.
4. Learn about Artificial Intelligence and Big Data, the rising HR Analytics concepts.

Books Recommended:

1. K Aswathappa, “Human Resource and Personal Management” (2017) Tata McGraw Hill, 8th Edition
2. VSP Rao, “Human Resource Management”, (2010), Excel Books, 3rd Edition
3. Dr. S S Khanka, “Human Resource Management” S. Chand

Teaching Methods:

- Lecture Method
- PPT Presentations
- Case Study
- Paper Presentations, Seminars, Group Discussions,

Evaluation System: Total 100 Marks

SEE: 70 Marks

CIE: 30 Marks

Academic Council 4(4.3)
26th March, 2022

PG: Commerce Programme: M. Com.-I To be implemented from A.Y. 2021-2022

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Management

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT (OET)

Preamble of the Course:

This course is aimed to provide a comprehensive introduction to the areas of security analysis and portfolio management.

Course Objectives (CO):

- To provide conceptual foundation for the purpose of undertaking investment analysis for securities as well as portfolios.
- To provide understanding about the relationship of the risk and return and how risk should be measured to bring about a return according to the expectations of the investors and Portfolio management practices in India.
- To familiarize the students with the fundamental and technical analysis of the diverse investment avenues.

COURSE INPUT

Module 1

Introduction to Security Analysis

(12 Lectures)

Investment: Meaning – Financial and Economic Meaning of Investment, Scope, Characteristics of Investment, Objectives of Investment, Investment Vs. Speculation, Investment Vs. Gambling, Types of Investors, Investment Avenues – Meaning of Security Analysis – Meaning of Portfolio Management – Financial Assets – Financial Markets - Current scenario of Investment in India, Role of Securities Market in Indian economy.

Module 2

Risk and Return

(12 Lectures)

Introduction, Risk Defined, Elements of Risk, Measurement of Risk, Risk and Expected Returns, Risk- Return Relationship, basic principles of risk management, Portfolio and Security Returns, Return and Risk of Portfolio, Portfolio Diversification and Risk, Benefits of Diversification

Module 3

Security - Fundamental Analysis

(15 Lectures)

Introduction, Meaning of Fundamental Analysis -

- **Economic Analysis** – Introduction - Economic Forecasting - Forecasting Techniques: Anticipatory Surveys, Barometric or Indicator Approach, Econometric Model Building, Opportunistic Model Building
- **Industry Analysis** – Concept of Industry - Industry Life Cycle - Industry Characteristics

- **Company Analysis** – Strategy Analysis - Accounting Analysis - Financial Analysis - Estimation of Intrinsic Values - Tools for judging undervaluation or overvaluation - Obstacles in the way of an Analyst - Excellent Vs. Unexcellent Companies - Equity Research in India

Module 4

Efficient Market Hypothesis

(6 Lectures)

Introduction, Basic Concept of EMH – Random Walk Theory, Weak, Semi-Strong and Strong form of EMH – Case Study with reference to Indian Experience

Module 5

Portfolio Management:

(15 Lectures)

- **Portfolio Management:** Meaning, Phases of Portfolio Management, **Characteristics and objectives**, Evolution of Portfolio Management, Role of Portfolio Manager, Advantages of Portfolio Management
- **Capital Asset Pricing Model:** Introduction, Valuation and Validity - Benefits and Limitation
- **Portfolio Revision:** Introduction - Need for Portfolio Revision - Portfolio Revision Strategies - Formula Plans: constant rupee plan, constant ratio plan and variable ratio plan
- **Portfolio Evaluation:** Introduction, Performance Evaluation, Methods of Calculating Returns, Sharpe's Performance Index, Treynor's Performance Index, Jensen's Performance Index, Determinants of Portfolio Performance

Course Outcome:

After completion of this course, the student will be able to:

1. Explored to different avenues of investment.
2. Equipped with the knowledge of security analysis.
3. Apply the concept of portfolio management for the better investment.
4. Invest in less risk and more return securities.

List of Books Recommended:

Sr. No.	Name of the Book	Author	Publisher
1	Security Analysis and Portfolio Management	Sudhindra Bhat	Excel Books India

2	Securities Analysts and Portfolio Management	V. A. Avadhani	Himalaya Publishing House
3	Security Analysis and Portfolio Management	S. Kevin	PHI Learning Pvt. Ltd.,
4	Investment Analysis and Portfolio Management	M. Ranganathan	Pearson Education India
5	Security Analysis and Portfolio Management	P. Pandian	Vikas Publishing House Pvt Limited

Teaching Methods:

- Lecture Method
- PPT Presentations
- Case Study
- Paper Presentations, Seminars, Group Discussions

Dr. R. M. Khilare
Chairman, BOS, Management

Academic Council 4(4.3)
26th March, 2022

PG: Commerce Programme: M.Com.-I - To be implemented from A.Y. 2021-2022

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Accountancy

SCT: ADVANCED ACCOUNTANCY PAPER-II (AUDITING)

Preamble:

The College offers M.Com. with specialization in Advanced Accounting. The course is designed to cater to the needs of students who desire extensive knowledge in the field of Accountancy.

Course Objectives (CO)

- To gain working knowledge of generally accepted procedures techniques and skills in Auditing.
- To up-date the students with latest developments in the Subject.

COURSE INPUTS

SEMESTER II

Module 1

(5 Lectures)

Introduction: Definition of Auditing, Scope & Objectives of Auditing, Advantages of Auditing, Basic Principles Governing an Audit – Different Types of Audit, Auditing and Investigation.

Module 2

(15 Lectures)

- A. Audit of Limited Companies: Statutory requirements under the Companies Act 1956, Audit of Branches, Joint Audit, and Statutory Audit Report including new Audit Report format CARO (Company Auditors Report Order)
- B. Appointment, Remuneration, Rights, Duties and Liabilities of an Auditor.
- C. Auditors Responsibility with regard to Statutory Requirements under Companies Act.
- D. SA - 210 (Revised) Agreeing the term of Audit Engagements

Module 3

(10 Lectures)

- A. Audit of Bank
- B. Special Problem of Audit of Bank and Insurance Company

Module 4

(10 Lectures)

- A. Significance of Events occurring after the balancing date but before the certification of account by the Auditor.
- B. Auditors Report- Qualifications, notes on accounts, distinction between notes and qualification, qualified and unqualified report, distinction between report and certificate.

Module 5

(10 Lectures)

Audit Committee and Corporate Governance:

Corporate Governance: Introduction-Verification of Compliance of Corporate Governance.

Audit Committee: Constitution-Powers of Audit Committee-CEO/CFO Certification to Board-Report on Corporate Governance

Module 6

(10 Lectures)

Audit under Computerized Information System (CIS) Environment

Special aspects of CIS Audit Environment, need for review of internal control. Use of Computers for Audit purposes; audit tools, test packs, computerized audit programmes; Special aspects in Audit of E- Commerce Transitions

Course Outcome: A student will be able to:

- Describe about the concept, types & methods of auditing.

- Clarity about the applicability of different types of audits.
- Acquired knowledge of audit documentation and audit evidence.
- Understanding of the provisions regarding the appointment, qualifications, duties and liabilities of auditor, Audit Committee and have insight towards Corporate Governance
- Know Audit under CIS Environment

Teaching-Learning Equipment's/Tools/Methods/etc.:

- Lectures – Blended learning
- Reference Books with e-books
- Seminars & Group Discussions, Paper Presentations, Debate etc.
- E-lectures downloaded, Practical

List of Books:			
Sr. No.	Title of the Books	Author	Publisher
1	Practical Auditing	Ghatalia, Spicer & Paggler	Allied Publishers Pvt. Ltd.
2	Practical Auditing	B.N. Tondon	S. Chand & Co.
3	Principles of Auditing	De paula	Pitman Publishing
4	Principles & Practice of Auditing	Saxena	Himalaya Publishing House
5	Contemporary Auditing	Kamal Gupta	Tata Mcgraw Hill Publishing Ltd.
6	Students Guide to Auditing Standards (Taxman)	D.S. Rawat	Taxman

**Prof. G G Borgaonkar
Chairman, Accountancy**