



**P. D. E. A's**

**Prof. Ramakrishna More Arts, Commerce and Science College,**

**Akurdi, (AUTONOMOUS)**

**Pune-411044**

**Faculty of Commerce and Management**

**DEPARTMENT OF COMMERCE**

**M.COM SYLLABUS**

**Choice based Credit System (CBCS)**

**(Under Autonomy and NEP-2020)**

Implemented from

**Academic Year 2023-24**

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## Rules and Regulations

**1. National Credit Framework (NCrF):** For creditisation and integration of all higher education qualifications leading to a certificate/ diploma/ degree with multiple entry and exit options, college will refer to National Credit Framework (NCrF) which encompasses the qualification frameworks for higher education, vocational and skill education and school education, namely National Higher Education Qualification Framework (NHEQF), National Skills Qualification Framework (NSQF) and National School Education Qualification Framework (NSEQF) respectively.

**2. Structure of Four years multidisciplinary UG Programme and Five Years Integrated Multidisciplinary Master's Degree Programmes with Multiple Entry and Exit Options at Different Levels:**

- (i) Students will have the flexibility to enter four years multidisciplinary Under Graduate Programme in odd semesters and exit a programme after the successful completion of even semesters as per their future career needs.
- (ii) Students will get a Certificate after a One year programme (minimum 40 Credits), a Diploma after two years (minimum 80 Credits), a Bachelor's degree after three years (minimum 120 Credits), and a Bachelor's degree with Research or Honours after Four years (minimum 160 Credits).

**3. Qualification Type and Credit Requirements of Four Years Multidisciplinary Degree Programme with Multiple Entry and Exit Options**

- (i) Details of qualifications, minimum credit requirements, exit credit courses, year and semester are as under:

Levels	Qualification Title	Credit Requirements		Semester	Year
		Minimum	Maximum		
4.5	UG Certificate	40	44	2	1
5.0	UG Diploma	80	88	4	2
5.5	Three Years Bachelor's degree	120	132	6	3
6.0	Bachelor's degree Honour's with Major	160	176	8	4
	Bachelor's degree Honour's with Major	160	176	8	4
7.0	Master's Degree	200	220	10	5
8.0	Ph. D.	----	-----	-----	----

- (ii) An exit 6-credit bridge course(s) lasting two months, including at least 6-credit job specific internship/apprenticeship that will help the graduates acquire job-ready competencies required to enter the workforce will be an additional requirement for the award of the undergraduate Certificate/ Diploma/ three-year Bachelor's Degree.

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- (iii) On exit, the students will have the option to re-enter the programme in the college, or in a different higher education institution. Re-entry at various levels for lateral entrants in academic programmes should be based on the earned and valid credits as deposited and accumulated in the Academic Bank of Credits (ABC) through Registered Higher Education Institutions (RHEI) and proficiency test records.
- (iv) Eligibility for admission to the fourth year of four-year **Honours with Research Degree Programmes** as per UGC guidelines: Minimum CGPA of 7.5 or minimum 75% at three-year degree.
- (v) PG curriculum, as illustrated below, have flexibility a) One-year Post-Graduate Diploma (PGD), b) Two-year Post-graduate Programme and c) 5 Years Master's degree programmes with multiple Entry and Exit options at different levels.
- (a) **Post-Graduate Diploma (PGD):** Programme duration- One year (2 semesters) after any bachelor's degree, min. 40 credits
- (i) UGC: 1-Year (2 semesters) Post-Graduate Diploma (PGD) after 3-years Bachelor's degree: Level 6.0
- (ii) UGC: 1-Year (2 semesters) PGD after 4 years Bachelor's degree (Honors/ Research): Level 6.5
- (b) **Master's Degree:**
- (i) UGC: 2-Years (four semesters) Master's Degree after obtaining a 3-years Bachelor's degree, Minimum 40 credits/year, second year devoted entirely to research, PG – 2<sup>nd</sup> year: Level 6.5

**OR**

- (i) 1-Year (two semesters) Master's Degree after obtaining a 4-year Bachelor's degree (Honours/Research): Minimum 40 credits: Level 6.5
- (c) Level 8 represents Ph. D. Research Degree.
- (d) A 5-year Integrated Bachelor's and Master's programme shall have a minimum of 220 credits.
- (e) Master's and doctoral programmes, while providing rigorous research-based specialization, should also provide opportunities for multidisciplinary work, in academia, government, research institutions, and industry.

#### **4. Lateral Entry/ Re-entry at higher Levels after exit from lower levels of four years**

##### **multidisciplinary UG degree programme:**

- (i) The credit points earned and accumulated shall be used to determine the eligibility for taking admission to various programs at multiple levels, subject to fulfilment of the broad principles laid down under NCrf. Students who leave with a Certification, Diploma, or a Basic Bachelor's Degree will be eligible to re-enter the programme at the exit level to complete or progress to the next level through lateral entry mode. Depending upon the academic and physical facilities available, the State Universities/ Autonomous Colleges (Higher Education Institutions or HEI) may earmark specific seats/ intake for lateral entry into the second year/ third year/ fourth year of a four years multidisciplinary UG degree programme as approved by Professional Standard Setting Bodies (PSSB/Govt. of Maharashtra/ statutory council of affiliating University plus any consequential vacancies caused by exits to an ongoing

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programme (four-year Degree Programme and Integrated Master's or second year Master's). Lateral entry or Re-entry is open to those students if he/she has either –

(a) successfully completed the first year/second year/third year of the particular four years multidisciplinary degree programme in any ABC registered HEI with valid credits in ABC and re-entering into the second year/third year/fourth year, respectively of the same four years degree programme of any ABC registered HEI, within stipulated/ permissible period of years as decided by Statutory Councils of that HEI

**OR**

(b) Already successfully completed a multidisciplinary four-year first-degree programme and is desirous of and academically capable of pursuing another multidisciplinary four years first-degree programme in an allied subject.

(ii) A student will be allowed to enter/re-enter only at the odd semester. Re-entry at various levels for lateral entrants in academic programmes should be based on the earned and valid credits as deposited and accumulated in Academic Bank of Credits (ABC) through Registered Higher Education Institutions (RHEI) and proficiency test records. However, in terms of the admission eligibility requirements, the student shall belong to the same faculty/discipline in terms of Major Subject i.e., the Major subject of his earlier Programme and the Major subject of the new Programme for which he is seeking admission must be from the same faculty/discipline. Reservation for lateral entry will be executed as per the Government of Maharashtra norms.

#### **5. Distribution of Credits across Multidisciplinary Four Years Degree Programme:**

- (i) Four-year multidisciplinary degree programme with Honours/ Specialization Degree will have Internship and Core /Major Courses with a minimum of 22 credits per sem. in the Fourth Year.
- (ii) Four-year multidisciplinary degree programme with Research will have Research Projects, Seminars, Dissertations and Internships with a minimum of 22 credits per Sem. in the Fourth Year.
- (iii) Students shall select a 'Major or Core Subject/ Discipline' and a '**Minor Subject/Discipline**' from the lists of various **Subject Combinations and Options provided the Colleges**. In general, for the four years multidisciplinary bachelor's degree programme, the distribution of credits will be as follows:
- (a) Disciplinary/interdisciplinary Major/ Core Subject (minimum of 68 credits)- Mandatory and Elective Courses
- (b) Disciplinary/interdisciplinary Minor Subject (maximum of 22 credits)
- (c) Skill based/Vocational studies corresponding to the Major/ Core Subject (8 credits)
- (d) Field projects/internship/apprenticeship/community engagement and service corresponding to the Major/ Core Subject (14-22 credits) with a maximum of six credits per Semester
- (e) Generic/ Open Electives through Baskets of Elective Courses (12 credits),
- (f) Ability Enhancement Courses including Languages, Literature and Environmental Studies (12 credits),
- (g) In-built modules on the Indian Knowledge System (IKS) in Major/ Core Subject at Level 4.5 – 2 credits

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- (h) Value-based Education, Life Skills and Professional Ethics: Co-curricular Courses such as Sports and Culture, NSS/NCC and Fine/ Applied/Visual Arts (8 credits).

**Student can earn some credits (SEC/VSC/GE/OE) in the form of online from-**

- (i) The National Skills Qualifications Framework (NSQF) organizes qualifications for Vocational and Skill Courses in a series of 8 levels based on professional knowledge, professional skills, core skills and responsibilities, in the increasing order of complexity and competency.
- (ii) University Grants Commission (Credit Framework For Online Learning Courses through Study Webs of Active-Learning for Young Aspiring Minds) Regulations, 2021, **permits up to 40 per cent of the total courses being offered in a particular programme in a semester through the Online Learning Courses offered through the Study Webs of Active-Learning for Young Aspiring Minds (SWAYAM) platform.**

**6. Examination and Assessment Process:**

- (i) The basic principle of the credit framework is that credits are a function of the successful completion of a program of study/ vocational education/ training and assessment. No credit can be earned by the student unless the student is assessed for the achievement of the desired competencies and outcome of a program.
- (ii) Exit options are provided with certification, diploma and basic Bachelor's degrees to the students at the end of the second, fourth and sixth semesters of a four years multidisciplinary degree programme. Students will receive a Bachelor's degree with Honours/ Research on successfully completing of all eight semesters of the UG Program either at a stretch or with opted exits and re-entries.
- (iii) For the smooth success of four-year multidisciplinary degree programme with multiple entry and exit systems, the examination mode will be based on the combination of innovative trends in formative (informal and formal tests administered during the learning process) and summative (evaluation of students learning at the end of an instructional unit) examination modes. This is in line with the UGC Report on 'Evaluation Reforms in Higher Educational Institutions (2019)'.

**(iv) Evaluation of each student in each course will be done as follows**

- a. Each theory or practical course will be of 2 credits = 50 mark
- b. Internal evaluation 30% weightage (15 mark)
- c. External evaluation 70% weightage (35 marks)
- d. Students should secure 40% marks in each type of evaluation for successful completion of a course (student should secure at least 6 marks in internal and 14 marks in external evaluation).

**(v) Evaluation Pattern.**

- a. Internal evaluation** - Two written test, each of 20 marks will be conducted i. e. two tests on two modules. 1<sup>st</sup> assignment after completing 6 weeks of teaching and 2<sup>nd</sup> on completion of 13<sup>th</sup> week of teaching. Question paper should be designed so that evaluation of CO, PO, PSO can be performed. 10 marks out of 15 will be assigned from these written tests. Remaining 5 marks will be assigned from other types of evaluation

such as seminars, orals, poster presentation, open book challenging tests, surprise test, objective test on whole syllabus of the course (at least 40 questions of objective type must be designed), etc. for 5 marks at least two different types technique must be utilized.

- b. External Evaluation** - External evaluation will be done at the end of semester. For theory, 35 marks written examination will be conducted and time of examination will be 2-hours.

### 7. Declaration of Results:

- (i) Declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned at the completion of all eight semesters of the programme and the corresponding overall alpha-sign or letter grades as given in Table 2. If some candidates exit at the completion of the first, second or third year of the four years Undergraduate Programmes, with Certificate, Diploma or Basic Degree, respectively, then the results of successful candidates at the end of the second, fourth or sixth semesters shall also be classified on the basis of the CGPA obtained in the two, four, six or eight semesters, respectively. Successful candidates at the end of the tenth semester of the integrated Master's Degree Programmes shall also be classified on the basis of CGPA obtained in the ten semesters of the Programmes. Likewise, the successful candidates of one year or two semesters Master's Degree Programme are also classified on the basis of the CGPA of two semesters of the Master's Degree Programme.

**Table-2: Grades on degree certificate/mark sheet will be assigned to the students as per the following table**

Semester GPA/ Program CGPA Semester/Program	% of Marks	Alpha-Sign / Letter Grade Result
9.00-10.00	90-100	O (outstanding)
8.00 - <9.00	80.00 – <90.00	A+ (Excellent)
7.00 - <8.00	70.00-<80.00	A (Very Good)
6.00 - <7.00	60.00-<70.00	B+ (Good)
5.50 - <6.00	55.00-<60.00	B (Above Average)
5.00 - <5.50	50.00-<55.00	C (Average)
4.00 - <5.00	40.00-<50.00	P (Pass)
Below 4.00	< 40	F (Fail)
Ab	-----	Absent

- (ii) A student obtaining Grade F shall be considered failed and will be required to reappear in the examination. For non-credit courses 'Satisfactory' or 'Unsatisfactory' shall be indicated instead of the letter grade and this will not be counted for the computation of SGPA/CGPA.

### 8. Award of Major and Minor Degree:

- (i) A student pursuing four-year multidisciplinary UG programme will be awarded an appropriate Honours/ Research degree in Major/ Core Subject on completion of VIII Semester with the minimum of 176 credits if he secures in that Subject at least 50% of the total credits for that programme. He shall thus study the specific number of Mandatory Core Courses, Core Electives, Vocational and Skill

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Courses and Field projects/ Internships connected to Core Subjects in eight semesters so as to cover at least 50% of the total credits.

- (ii) In case of Research Degree, a student shall pursue research project and write dissertation in that Major in the VII and VIII semesters.

On the basis of above rules and regulations under NEP-2020 following course frame work is adopted by the Prof. Ramkrishna More Arts, Commerce and Science College, Akurdi, Pune-411044 for the completing of four years honours degree in Major and Minor subjects.

#### **9. Distribution of Credits across Four Years Degree Programmes:**

In general, for the four years' bachelor's degree programme, the distribution of credits will be as follows:

**(a) Major (Core) Subject comprising Mandatory and Elective Courses:**

- i. Minimum 50% of total credits corresponding to Three/Four - year UG Degree- Mandatory Courses offered in all Four years;
- ii. 2 credit course on Major Specific IKS shall be included under Major;
- iii. Elective courses of Major will be offered in the third and/or final year.
- iv. Vocational Skill Courses, Internship/ Apprenticeship, Field Projects, Research Projects connected to Major first to fourth year.

**(b) Minor Subject: 18-20 Credits**

- i. The Minor subjects may be from the different disciplines of the same faculty of DSC Major (Core) or they can be from different faculty altogether.
- ii. The credits of Minor subjects shall be completed in the first three years of UG Programme.

**(c) Generic/ Open Elective Courses (OE): 10-12 credits**

- i. It is to be offered in I and/or II year
- ii. Faculty-wise baskets of OE shall be prepared by University/ Autonomous Colleges.
- iii. OE is to be chosen compulsorily from faculty other than that of the Major.

**(d) Vocational and Skill Enhancement Courses (VSEC): 14-16 credits**

# Vocational Skill Courses (VSC): 8-10 credits, including Hands on Training corresponding to the Major and/or Minor Subject:

- i. To be offered in first to three years;
- ii. Wherever applicable vocational courses will include skills based on advanced laboratory practicals of Major

# Skill Enhancement Courses (SEC): 06 credits

- i. To be offered in I and II year;
- ii. To be selected from the basket of Skill Courses approved by University/ Autonomous Colleges

**(e) Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC): 14 Credits**

• **AEC: 08 credits**

- i. To be offered in I and II year
  - ii. English: 04 Credits
  - iii. Modern Indian Language: 04 credits
  - iv. To be offered from the Basket approved by the College;
- The focus for both languages should be on linguistic and communication skills.

o **IKS: 2 Credits**

- i. To be offered in I Year
- ii. Courses on IKS to be selected from the basket of IKS courses approved by the Colleges

**o VEC: 04 Credits**

- i. To be offered in I year
- ii. Value Education Courses (VEC) Environmental Science Education (Compulsory), Understanding India, and Digital and Technological Solutions.

**(f) Field Projects/ Internship/ Apprenticeship/ Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular Courses (CC) and Research Project**

**o Internship/Apprenticeship corresponding to the Major (Core) Subject: 8 Credits**

**o Field Projects/Community Engagement and Service corresponding to the Major (Core) Subject: minimum 4-6 credits**

To be offered in II, and III years of UG Degree Programmes.

**o Co-Curricular Courses (CC) such as Health and Wellness, Yoga education sports, and fitness, Cultural Activities, NSS/NCC and Fine/ Applied/ Visual/ Performing Arts: 8 credits. To be offered in I and/or II year**

**o Research Projects: 12 credits**

To be offered in the final year for 4-year Honours with Research UG Degree

The UGC Regulations, 2021 permit up to 40% of the total courses being offered in a particular programme in a semester through the Online Learning Courses offered through the SWAYAM platform and/or other State Level Common Platforms which can be developed in due course with the participation of different Universities/ HEIs.

**Abbreviations:** Generic/ Open Electives: **GE/OE**; Vocational Skill and Skill Enhancement Courses: **VSEC**; Vocational Skill Courses: **VSC**; Skill Enhancement Courses: **SEC**; Ability Enhancement Courses: **AEC**; Indian Knowledge System: **IKS**; Value Education Courses: **VEC**; **OJT**: On Job Training: Internship/ Apprenticeship; Field projects: **FP**; Community engagement and service: **CEP**; Co-curricular Courses: **CC**; Research Methodology-**RM**; Research Project: **RP** Note: The Credit Distribution Table given above is illustrative only. The Universities/ Autonomous Colleges may suitably modify within the broader framework of credit distribution across six verticals.

**Graduate and Honors Degree Course Framework under Autonomy as per NEP-2020**  
**If not mentioned, each proposed course (theory/practical) is of 2 credits**

Sem.	Major Courses	Major Elective Courses	Minor Courses	VSC	IKS	FP/OJT/ CEP	GE/OE	SEC	AEC	VEC	CC	Total Credits
<b>First Year Certificate Course</b>												
I	2 theory + 1 Practical	0	0	1 Theory	1 Theory	0	1 theory + 1 Practical	1 theory/ practical	1 theory	1 theory	2 Credit	22
II	2 theory + 1 Practical	0	1 Theory	1 Practical	0	0	1 theory + 1 Practical	1 theory/ practical	1 theory	1 theory	2 Credit	22
<b>Second Year Graduate Diploma</b>												
III	3 theory + 1 Practical	0	1 Theory + 1 Practical	1 Theory	0	FP (2 Credit)	1 theory	0	1 theory		2 Credit	22
IV	3 theory + 1 Practical	0	1 Theory + 1 Practical	0	0	CEP (2 Credit)	1 Practical	1 theory/ practical	1 theory		2 Credit	22
<b>Third Year Graduate Degree</b>												
V	3 theory + 2 Practical	1 Theory + 1 Practical	1 Theory + 1 Practical	1 Practical	0	FP/CEP (2 Credit)	0	0	0	0	0	22
VI	3 theory + 2 Practical	1 Theory + 1 Practical	1 Theory + 1 Practical	0	0	OJT (4 Credit)	0	0	0	0	0	22
<b>VII and VIII Semester honours degree with major</b>												
VII	5 theory + 2 Practical	1 Theory + 1 Practical	RM 4 Credits	0	0	0		0	0	0	0	22
VIII	5 theory + 2 Practical	1 Theory + 1 Practical	0	0	0	OJT (4 Credit)	0	0	0	0	0	22
<b>VII and VIII Semester honours degree with research</b>												
VII	4 theory +	1 Theory +	RM	0	0	RP	0	0	0	0	0	22

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	1 Practical	1 Practical	4 Credits			(4 Credit)						
VIII	4 theory + 1 Practical	1 Theory + 1 Practical	0	0	0	RP (8 Credit)	0	0	0	0	0	22

### Post Graduate Degree Course Framework under Autonomy as per NEP-2020

**If not mentioned, each proposed course (theory/practical) is of 2 credits**

Sem.	Major Courses	Major Elective Courses	Minor Courses	VSC	IKS	FP/OJT/CEP	GE/OE	SEC	AEC	VEC	CC	Total Credits
<b>PG-I</b>												
VII	7 theory	2 theory	RM 4 Credits	0	0	0		0	0	0	0	22
VIII	7 theory	2 theory	0	0	0	OJT (4 Credit)	0	0	0	0	0	22
<b>PG-II</b>												
IX	5 theory	2 theory	Research Project (4 credits)	0	0	Internship (4 Credit)		0	0	0	0	22
X	5 theory	2 theory	0	0	0	Research Project (8 credits)	0	0	0	0	0	22

#### Definitions:

**1. One semester** = 15 weeks

**2. 1-credit theory** = 15 hours i.e. for 1 credit, 1 hour per week teaching is to be performed.

15 hours of 1-credit are splinted as 12 hours actual teaching + 3 hours Tutorial (practice problem solving sessions, repeated discussion on difficult topics, discussion on student's difficulties, questions discussion and internal evaluation)

**3. 1-credit practical** = 30 hours. Thus, 1 credit practical = 2 contact hours in laboratory per week. 30 hours splinted as 24 hours' actual table work and 6 hours for journal competition, oral on each practical and other internal evaluation.

**4. Each theory course of any type** (major, minor, VSC, VEC, OE/GE, VEC, SEC, CC, etc.) **is of 2 credits.**

**a. Theory per semester:** Contact hours = 24 teaching + 6 tutorials (problem solving sessions, repeated discussion on difficult topics, difficult solution, questions discussion and internal evaluation)

b. Each course will be of two modules, One module = 15 hours

c. Each module may consist of one or more than one chapter.

**5. Each practical course of any course is of 2 credits = 60 hours per semester**

a. Minimum 12 laboratory sessions will be conducted in one semester.

b. Each laboratory sessions will be of 4 hours.

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**Graduate and Honors Degree Course Framework under Autonomy as per NEP-2023**

Sem.	Major Courses	Major Elective Courses	Minor Courses	VSC	IKS	FP/OJT/CEP	GE/OE	SEC	AEC	VEC	CC	Total Credits
<b>First Year Certificate Course</b>												
I	<b>DSC-1(T-02)</b> Financial Accounting-I <b>DSC-2 (T-02) (Any One)</b> Costing-I/Banking-I/Business Administration-I/ Business Entrepreneurship Development-I <b>DSC-3 (T-02) (Any One)</b> Business Mathematics & Statistics-I/ Computer Concept-I	0	0	<b>VSC-1 (T 2)</b> Basics in Costing/Banking/Business Administration/ Business Entrepreneurship Development	<b>IKS (T-02)</b> Cost Management for Business/Indian Ethos in Management/Event Management/ Tourism Management	0	<b>OE:</b> Book Keeping for Small Scale Business (T-02) & Book Keeping for Small Scale Business (P- 02)	<b>SEC (T-02) :</b> Indian Economy-I	<b>AEC: (T-02)</b> Compulsory English-I	<b>VEC: (T-02)</b> Environmental Study	<b>CC: (02 Credits):</b> <b>CC1:</b> & Select one or more following: (but Credits will be received end of the 4 <sup>th</sup> Sem if continuous enrolment) NSS/NCC/Sports/ Students Welfare/ Cultural/ Avishkar/ Cultural/ Avishkar/MOOC S/SWAYAM Courses	22
II	<b>DSC-4 (T-02)</b> Financial Accounting-II <b>DSC-5 (T-02) (Any One)</b> Costing-II/Banking-II/Business Administration-II/ Business Entrepreneurship Development-II	0	<i>Inventory Management- Indian Monetary System/ Production &amp; Logistic Management (for Admin &amp;</i>	<b>VSC-2 (T 2)</b> Fundamentals of Costing/Banking/Business Administration/ Business Entrepreneurship	0	0	<b>OE:</b> Accounting for Small Scale Business (T-02) & Accounting for Small Scale Business (P-02)	<b>SEC (T-02) :</b> Indian Economy-II	<b>AEC: (T-02)</b> Compulsory English-II	<b>VEC: (T-02) (Add on Course)</b> Employability Skills/ Intellectual Property Rights	<b>CC: (02 Credits)</b> <b>CC2: Physical Education</b> & Select one or more following: (as per previous semester) NSS/NCC/Sports/ Students Welfare/ Cultural/ Avishkar/MOOC S/SWAYAM Courses	22

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	<b>DSC-6 (T-02) (Any One)</b> Business Mathematics & Statistics-II/ Computer Concept-II		<b>BE Group (T-2)</b>	urship Development							
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**Second Year Graduate Diploma**

III	<b>DSC-7 (T-02)</b> Corporate Accounting-I <b>DSC-8 (T-02)</b> Corporate Law-I <b>DSC-9 (T-02)</b> Business Management-I <b>DSC-10 (T-02)</b> Costing-III/Banking-III/Business Administration-III/ Business Entrepreneurship Development-III	0	Micro Economics (T-02) Business Communication (P-02)	Advance Knowledge of Costing/Banking/Business Administration/ Business Entrepreneurship Development	0	<b>FP: (02 Credits)</b> Field Project/Field Survey in Costing/Banking/Business Administration/ Business Entrepreneurship Development	<b>OE:</b> Fundamental Insurance Marketing (T-02) & Fundamental Insurance Marketing (P-02)	0	AEC: (T-02) Marathi-I/Hindi-I	0	<b>CC: (02 Credits)</b> <b>CC3: Short Term Course on E-Taxaion</b> & Select one or more following: (as per previous years) NSS/NCC/Sports/ Students Welfare/ Cultural/ Avishkar/	22
IV	<b>DSC-11 (T-02)</b> Corporate Accounting-II <b>DSC-12 (T-02)</b> Corporate Law-II <b>DSC-13 (T-02)</b> Business Management-II <b>DSC-14 (P-02)</b>	0	Micro Economics (T-02) Business Communication (P-02)	0	0	<b>CEP/Industrial Visit: (02 Credits)</b> Field Project in Costing/Banking/Business Administration/ Business Entrepreneur	<b>OE:</b> Advance Insurance Marketing (T-02) & Advance Insurance Marketing (P-02)	SEC: (02 Credit) <b>E-Taxation</b>	AEC: (T-02) Marathi-II/Hindi-II	0	<b>CC: (02 Credits)</b> <b>CC4:</b> (as per previous semester) NSS/NCC/Sports/ Students Welfare/ Cultural/ Avishkar/  <b>OR</b>	22

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Costing-I/Banking-I/Business Administration-I/Business Entrepreneurship Development-I					ship Development						Select Any one Short Term Course on (Logistic Management/GST/Cost Management)
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**Third Year Graduate Degree**

V	<b>DSC-15 (T-02)</b> Advanced Accounting-I <b>DSC-16 (T-02)</b> Business Regulatory Framework-I <b>DSC-17 (T-02)</b> Auditing & Taxation-I (Audit) <b>DSC-18 (T-02)</b> Costing-IV/Banking-IV/Business Administration-IV/Business Entrepreneurship Development-IV <b>DSC-19 (P-02)</b> Costing-II/Banking-II/Business Administration-II/	<b>MAJE: (T-02)</b> Office Management /Co-operation & <b>MAJE: (T-02)</b> Marketing Management/Banking &Finance/ Consumer Protection & Business Ethics	Indian & Global Economics (Macro)-I (T-02) + E-Commerce (T-02)	Practical Application of Costing-Banking/Business Administration/ Business Entrepreneurship Development	0	<b>FP/CEP: (02 Credits)</b> Field Project/Field Survey/CEP/Industrial Visit in Costing/Banking/Business Administration/ Business Entrepreneurship Development	0	0	0	0	0	22
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	Business Entrepreneurship Development-II											
VI	<b>DSC-20 (T-02)</b> Advanced Accounting-II <b>DSC-21 (T-02)</b> Business Regulatory Framework-II <b>DSC-22 (T-02)</b> Auditing & Taxation-II (Income Tax) <b>DSC-23 (T-02)</b> Costing-V/Banking-V/Business Administration-V/ Business Entrepreneurship Development-V <b>DSC-24 (P-02)</b> Costing-III/Banking- III /Business Administration- III / Business Entrepreneurship Development- III	<b>MAJE: (T-02)</b> Office Management /Co-operation & <b>MAJE: (T-02)</b> Marketing Management/Banking &Finance/Consumer Protection & Business Ethics	Indian & Global Economics (Macro)-II (T-02) + E-Commerce (T-02)	0	0	<b>OJT: (02 Credits)</b> OJT/Internship in Costing/Banking/Business Administration/ Business Entrepreneurship Development	0	0	0	0	0	22

DEPARTMENT OF COMMERCE

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**VII and VIII Semester honours degree with major**

VII	<b>DSC-25 (T-02)</b> Recent Advances in Accounting-I <b>DSC-26 (T-02)</b> Business & Other Law-I <b>DSC-27 (T-02)</b> Tax Planning-I <b>DSC-28 (T-02)</b> Financial Economics-I (T-02) <b>DSC-29 (T-02)</b> Advance Business Management-I (T-02)  <b>DSC-30 (T-02)</b> Managerial Economics-I <b>DSC-31 (T-02)</b> Financial Markets-I	<b>MAJE:</b> Advances in Costing-VI/ /Business Administration-VI/ /Advanced Accounting-VI + Advances in Costing-IV/ /Business Administration-IV/ /Advanced Accounting-IV	<b>RM:</b> <b>(4 Credits)- Research Methodology</b> in Costing- /Business Administration/ Business Entrepreneurship Development/ Advanced Accounting	0	0	0	0	0	0	0	0	22	
VIII	<b>DSC-32 (T-02)</b> Recent Advances in Accounting-II <b>DSC-33 (T-02)</b> Business & Other Law-II <b>DSC-34 (T-02)</b> Tax Planning-II <b>DSC-35 (T-02)</b> Financial Economics-II (T-02) <b>DSC-36 (T-02)</b> Advance Business Management-II (T-02) <b>DSC-37 (T-02)</b> Managerial Economics-II <b>DSC-38 (T-02)</b> Financial Markets-II	<b>MAJE:</b> Advances in Costing-VII/ Business Administration-VII/ /Advanced Accounting-VII + Advances in Costing-V/ /Business Administration-V/ /Advanced Accounting-IV	0	0	0	<b>OJT (4 Credit)</b> OJT/ in Costing/ Business Administration/ Business Entrepreneurship Development/ Advanced Accounting	0	0	0	0	0	0	22

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<b>VII and VIII Semester honours degree with research</b>												
VII	<b>DSC-25 (T-02)</b> Recent Advances in Accounting-I <b>DSC-26 (T-02)</b> Business & Other Law-I <b>DSC-27 (T-02)</b> Tax Planning-I <b>DSC-28 (T-02)</b> Financial Economics-I (T-02) <b>DSC-29 (T-02)</b> Advance Business Management-I (T-02) <b>DSC-30 (T-02)</b> Managerial Economics-I <b>DSC-31 (T-02)</b> Financial Markets-I	<b>MAJE:</b> Advances in Costing-VI/ /Business Administration-VI/ /Advanced Accounting-VI + Advances in Costing-IV/ /Business Administration-IV/ /Advanced Accounting-IV	<b>RM:</b> <b>(4 Credits)- Research Methodology</b> in Costing- /Business Administration/ Business Entrepreneurship Development/ Advanced Accounting	0	0	0		0	0	0	0	22
VIII	<b>DSC-32 (T-02)</b> Recent Advances in Accounting-II <b>DSC-33 (T-02)</b> Business & Other Law-II <b>DSC-34 (T-02)</b> Tax Planning-II <b>DSC-35 (T-02)</b> Financial Economics-II (T-02) <b>DSC-36 (T-02)</b> Advance Business Management-II (T-02) <b>DSC-37 (T-02)</b> Managerial	<b>MAJE:</b> Advances in Costing-VII/ Business Administration-VII/ /Advanced Accounting-VII + Advances in Costing-V/ /Business Administration	<b>OJT</b> <b>(4 Credit)</b> OJT in Costing//Business Administration/ Business Entrepreneurship Development/ Advanced Accounting	0	0	0		0	0	0	0	22

	Economics-II <b>DSC-38 (T-02)</b> Financial Markets-II	tion-V/ /Advanced Accountin g V										
<b>IX and X Semester Master Degree</b>												
IX	<b>DSC-39 (T-02)</b> Business Finance <b>DSC-40 (T-02)</b> Knowledge Management <b>DSC-41 (T-02)</b> Auditing & Taxation (Audit) <b>DSC-42 (T-02)</b> Strategic Management(T-02) <b>DSC-43 (T-02)</b> Management Accounting (T-02)	<b>MAJE: (T-02)</b> Human Resource Management/Advanced Auditing/Cost audit + Organizational Behavior / specialized Auditing/ Management Audit	<b>FP/CEP: (04 Credits)</b> Research Project	0	0	<b>OJT (4 Credit)</b> Internship in Costing//Business Administration/ Business Entrepreneurship Development/ Advanced Accounting	0	0	0	0	0	22
X	<b>DSC-44 (T-02)</b> Capital Market & Financial analysis <b>DSC-45 (T-02)</b> Industrial Economic Environment <b>DSC-46 (T-02)</b> Auditing & Taxation-II (Tax planning & procedure) <b>DSC-47 (T-02)</b> Industrial Economics(T-02) <b>DSC-48 (T-02)</b> financial Analysis & control(T-02)	<b>MAJE: (T-02)</b> Recent Advances in Business Administration/ Recent Advances in Accounting, Taxation & auditing/ Recent Advances in cost	0	0	0	<b>FP/CEP: (08 Credits)</b> <b>Research Project</b> Business Administration/Accountancy/Costing	0	0	0	0	0	22

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		Audit and Cost system + Business Ethics & Professional value/Specialized areas in accounting/ Application of cost Accounting										
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DEPARTMENT OF COMMERCE

**As per above structure Courses of Commerce are as follows;**

**Only code of the courses is given here**

Semester	Major Courses	Major Elective Courses	Minor Courses	VSC	IKS	OJT
I	COMAT-111	0	0	COMVST-111	COIKT-111	0
	COMAT-112A,112B,112C,112D					
	COMAT-Maths113A/ Computer Concept.113B					
II	COMAT-121	0	COMIT-121	COMVST-121	0	0
	COMAT-122A, 122B, 122C,122D					
	COMAT- Maths123A/ Computer Concept.123B					
III	COMAT-231	0	COMIT-231	COMVST-231	0	0
	COMAT-232A,232B		COMIT-231			
	COMAT-233					
	COMAP-234					
IV	COMAT-241	0	COMIT-241	0	0	0
	COMAT-242		COMIP-242			
	COMAT-243					
	COMAP-244					
V	COMAT-351	COMAET-356-A	COMIT-351	COMVSP-351	0	0
	COMAT-352	COMAET-356-B				
	COMAT-353	COMAEP-357-A	COMIP-352			
	COMAP-354	COMAEP-357-B				
	COMAP-355					
VI	COMAT-361	COMAET-366A	COMIT-361	0	0	0
	COMAT-362	COMAET-366B				
	COMAT-363	COMAEP-367A	COMIP-362			
	COMAP-364	COMAEP-367B				
	COMAP-365					
<b>VII and VIII Sem. honours degree with major</b>						
VII	COMAT-511	COMET - 511-A/511B/511C	CORMT 511	0	0	0
	COMAT-512	COMET - 512-A/512-B/512-C				

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	COMAT-513					
	COMAT-514					
	COMAT-515					
	COMAT-516					
	COMAT-517					
VIII	COMAT-521	COMET-521A/521-B/521-C	0	0	0	OJT COMOJT 521
	COMAT-522	COMET-522-A/522-B/522-C				
	COMAT-523					
	COMAT-524					
	COMAT-525					
	COMAT-526					
	COMAT-527					
<b>VII and VIII Sem. honours degree with research</b>						
VII	COMAT-511	COMET - 511-A/511B/511C	CORMT 511	0	0	0
	COMAT-512	COMET - 512-A/512-B/512-C				
	COMAT-513					
	COMAT-514					
	COMAT-515					
	COMAT-516					
	COMAT-517					
VIII	COMAT-521	COMAET-521A/521-B/521-C	0	0	0	OJT COMOJT 521
	COMAT-522	COMET-522-A/522-B/522-C				
	COMAT-523					
	COMAT-524					
	COMAT-525					
	COMAT-526					
	COMAT-527					
<b>IX &amp; X Sem. Master Degree</b>						
IX	COMAT-631	COMAET-631-A/631-B/631-C	COMIT 631	0	0	Internship COMOJT 631
	COMAT-632	COMAET-632-A/632-B/632-C				
	COMAT-633					
	COMAT-634					
	COMAT-635					
X	COMAT-641	COMAET-641-A/641-B/641-C	0	0	0	FP/CEP  COMFP

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	COMAT-642	COMAET- 642-A/642- B/642-C				642
	COMAT-643					
	COMAT-644					
	COMAT-645					

DEPARTMENT OF COMMERCE

## Codes, Generic name and Title of the paper

Major Courses			
Semester	Course code	Generic Name	Title of the paper
I	COMAT-111	Accounting theory paper-I (02 Cr)	Financial Accounting –I
	COMAT-112	Costing-I/Banking-I/Business Administration-I/ Business Entrepreneurship Development-I, (theory paper)	Basics of Cost Accounting-I/ Basics of Banking-I/ Basics of Business Administration-I/ Basics of Business Entrepreneurship Development-I –I
	COMAP-113A/ 113B	Business Mathematics & Statistics-I/ Computer Concept-I (theory paper)	Business Mathematics & Statistics-I/ Computer Concept-I
II	COMAT-121	Accounting theory paper-II (theory paper-2 Cr)	Financial Accounting-II
	COMAT-122	Costing-II/Banking-II/Business Administration-II/ Business Entrepreneurship Development-II (theory paper-02 Cr)	Basics of Cost Accounting-II/ Basics of Banking-II/ Basics of Business Administration-II/ Basics of Business Entrepreneurship Development-II
	COMAT-123A/123B	Business Mathematics & Statistics-II/ Computer Concept-II (Theory paper-2 Cr)	Business Mathematics & Statistics-II/ Computer Concept-II
III	COMAT-231	Accounting theory paper-5	Corporate Accounting-I –II
	COMAT-232	Business Laws theory paper-6	Corporate Law –II
	COMAT-233	Business Management-I paper-7	Business Management-I
	COMAP-234	Costing-III/Banking-III/Business Administration-III/ Business Entrepreneurship Development-III theory paper-3	Costing-III/Banking-III/Business Administration-III/ Business Entrepreneurship Development-III
IV	COMAT-241	Accounting theory paper-8	Corporate Accounting-II –II
	COMAT-242	Business Laws theory paper-9	Corporate Law-II –II
	COMAT-243	Business Management-II theory paper-10	Business Management-II
	COMAP-244	Costing-I/Banking-I/Business Administration-I/ Business Entrepreneurship Development-I practical paper-4	Costing-I/Banking-I/Business Administration-I/ Business Entrepreneurship Development-I –IV
V	COMAT-351	Accounting theory paper-11	Advanced Accounting-I
	COMAT-352	Business Laws theory paper-12	Business Regulatory Framework-I
	COMAT-353	Auditing & Taxation-I theory paper-13	Auditing & Taxation-I (Audit)
	COMAP-354	Costing-IV/Banking-IV/Business Administration-IV/ Business Entrepreneurship	Costing-IV/Banking-IV/Business Administration-IV/ Business Entrepreneurship Development-IV –VI

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		Development-IV theory paper-5	
	COMAP-355	Costing-II/Banking-II/Business Administration-II/ Business Entrepreneurship Development-II practical paper-6	Costing-II/Banking-II/Business Administration-II/ Business Entrepreneurship Development-II –V
VI	COMAT-361	Accounting theory paper-14	Advanced Accounting-II
	COMAT-362	Business Laws theory paper-15	Business Regulatory Framework-II
	COMAT-363	Auditing & Taxation-II theory paper-16	Auditing & Taxation-II (Income Tax)
	COMAP-364	Costing-V/Banking-V/Business Administration-V/ Business Entrepreneurship Development-V paper-7	Costing-V/Banking-V/Business Administration-V/ Business Entrepreneurship Development-V
	COMAP-365	Costing-III/Banking- III /Business Administration- III / Business Entrepreneurship Development- III practical paper-8	Costing-III/Banking- III /Business Administration- III / Business Entrepreneurship Development- III
<b>VII and VIII Semester honours degree with major</b>			
VII	COMAT-511	Accounting theory paper-17	Recent Advances in Accounting-I
	COMAT-512	Business Laws theory paper-18	Business & Other Law-I
	COMAT-513	Tax Planning-I theory paper-19	Tax Planning-I
	COMAT-514	Financial Economics-I paper-13	Financial Economics-I
	COMAT-515	Advance Business Management-I	Advance Business Management-I
	COMAT-516	Managerial Economics-I	Managerial Economics-I
	COMAT-517	Financial Market-I	Financial Market-I
VIII	COMAT-521	Accountancy theory paper-22	Recent Advances in Accounting-II
	COMAT-522	Business & other Laws theory paper-23	Business & Other Laws-II
	COMAT-523	Tax Planning-II theory paper-24	Tax Planning-II
	COMAT-524	Financial Economics-II	Financial Economics-II
	COMAT-525	Advance Business Management-II	Advance Business Management-II
	COMAT-526	Managerial Economics-II	Managerial Economics-II
	COMAT-527	Financial Market-II	Financial Market-II
<b>VII and VIII Semester honours degree with research</b>			
VII	COMAT-511	Accounting theory paper-17	Recent Advances in Accounting-I
	COMAT-512	Business Laws theory paper-18	Business & Other Law-I
	COMAT-513	Tax Planning-I theory paper-19	Tax Planning-I
	COMAT-514	Financial Economics-I paper-13	Financial Economics-I
	COMAT-515	Advance Business Management-I	Advance Business Management-I

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	COMAT-516	Managerial Economics-I	Managerial Economics-I
	COMAT-517	Financial Market-I	Financial Market-I
VIII	COMAT-521	Accountancy theory paper-22	Recent Advances in Accounting-II
	COMAT-522	Business & other Laws theory paper-23	Business & Other Laws-II
	COMAT-523	Tax Planning-II theory paper-24	Tax Planning-II
	COMAT-524	Financial Economics-II	Financial Economics-II
	COMAT-525	Advance Business Management-II	Advance Business Management-II
	COMAT-526	Managerial Economics-II	Managerial Economics-II
	COMAT-527	Financial Market-II	Financial Market-II
<b>IX &amp; X semester Master Degree</b>			
IX	COMAT-631	Business Finance theory paper-22	Capital Market & financial analysis
	COMAT-632	Knowledge Management theory paper-23	Industrial Economic Environment
	COMAT-633	Audit & Taxation (Audit)-theory paper-24	Audit & Taxation (Tax Planning & Procedure)
	COMAT-634	Human Resource Management/ Advanced Auditing/ Cost Audit theory paper-25	Recent Advances in Business Administration/ Recent Advances in Accounting, Taxation & Auditing/ Recent Advances in Cost Audit & Cost System
	COMAT-635	Organizational Behaviour/Specialized auditing/Management Audit theory paper-26	Business Ethics & Professional Value/ Specialized Areas in Development/ Application of cost Accounting
X	COMAT-641	Capital Market & Financial analysis	Capital Market & Financial analysis
	COMAT-642	Industrial Economic Environment	Industrial Economic Environment
	COMAT-643	Auditing & Taxation-II (Tax planning & procedure)	Auditing & Taxation-II (Tax planning & procedure)
	COMAT-644	Recent Advances in Business Administration/ Recent Advances in Accounting, Taxation & auditing/ Recent Advances in cost Audit and Cost system	Recent Advances in Business Administration/ Recent Advances in Accounting, Taxation & auditing/ Recent Advances in cost Audit and Cost system
	COMAT-645	Business Ethics & Professional value/Specialized areas in accounting/Application of cost Accounting	Business Ethics & Professional value/Specialized areas in accounting/Application of cost Accounting
<b>Major Elective</b>			
V	COMAET-356A	Office Management theory paper-1-A	Office Management
	COMAET-356B	Co-operation theory paper-1-B	Co-operation
	COMAEP-357A	Marketing Management paper-1-A	Marketing Management
	COMAEP-357B	Banking & Finance paper-1-B	Banking & Finance – I-B

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	COMAEP-357C	Consumer Protection & Business Ethics -1-C	Consumer Protection & Business Ethics
VI	COMAET-366A	Office Management theory paper-2-A	Office Management
	COMAET-366B	Co-operation theory paper-2-B	Co-operation
	COMAEP-367A	Marketing Management paper-2-A	Marketing Management
	COMAEP-367B	Banking & Finance paper-2-B	Banking & Finance – I-B
	COMAEP-367C	Consumer Protection & Business Ethics -2-C	Consumer Protection & Business Ethics
VII	COMET-511A,511B,511C	Advances in Costing-VI/Business Administration-VI/Advanced Accounting-VI theory paper-20	Advances in Costing-VI/ Business Administration-VI/ Advanced Accounting-VI
	COMET-521A, 521B 521C	Advances in Costing-IV/Business Administration-IV / Advanced Accounting-IV Theory paper-21	Advances in Costing-IV/Banking-IV/Business Administration-IV/Advanced Accounting-IV
VIII	COMET-524A, 524B, 524C	Advances in Costing-VII//Business Administration-VII /Advanced Accounting-VII theory paper-25	Advances in Costing-VII/Banking-VII/Business Administration-VII/Advanced Accounting-VII
	COMET-525A, 525B, 525C	Advances in Costing-V//Business Administration-V/Advanced Accounting-V theory paper-26	Advances in Costing-V/Banking-V/Business Administration-V/ Advanced Accounting-V
IX	COMAET-631-A/631-B/631-C	Human Resource Management/Advanced Auditing/Cost Audit	Human Resource Management/Advanced Auditing/Cost Audit
	COMAET-632-A/632-B/632-C	Organizational Behaviour/Specialized Auditing/Management Audit	Organizational Behaviour/Specialized Auditing/Management Audit
X	COMAET-641-A/641-B/641-C	Recent Advances in Business Administration/ Recent Advances in Accounting, Taxation & auditing/ Recent Advances in cost Audit and Cost system	Recent Advances in Business Administration/ Recent Advances in Accounting, Taxation & auditing/ Recent Advances in cost Audit and Cost system
	COMAET-642-A/642-B/642-C	Business Ethics & Professional value/Specialized areas in accounting/Application of cost Accounting	Business Ethics & Professional value/Specialized areas in accounting/Application of cost Accounting
<b>Vocational Skill Courses (VSC) Related to Major</b>			
I	COMVST-111A/111B/111C/111D	Vocational Commerce theory-I	Fundamental in Costing/Banking/Business Administration/ Business Entrepreneurship Development

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II	COMVST-121A/121B/121C/121D	Vocational theory-II	Commerce	Intermediate in Costing/Banking/Business Administration/ Business Entrepreneurship Development
III	COVST-231	Vocational theory-II	Commerce	Advance Knowledge of Costing/Banking/Business Administration/ Business Entrepreneurship Development
IV	---	---		---
V	COVSP-351	Vocational Practical-II	Commerce	Practical Application of Costing- /Banking/Business Administration/ Business Entrepreneurship Development
<b>Minor Commerce</b>				
I	-----	-----		-----
II	COMIT-121	Minor Commerce Theory-I		<b>Production &amp; Logistic Management (T-02)</b>
III	COMIT -231	Minor Commerce Theory-II		Macro Economics(T-02)
	COMIT -232	Minor Commerce Theory – III		Business Communication (T-02)
IV	COMIT -241	Minor Commerce Practical-IV		Macro Economics (P-02)
	COMIP-242	Minor Commerce Practical-V		Business Communication (P-02)
V	COMIT-351	Minor Commerce Theory-VI		Indian Global Economics (T-02)
	COMIP-352	Minor Commerce Theory – VII		E-Commerce (T-02)
VI	COMIT-361	Minor Commerce Practical – VIII		Indian Global Economics (P-02)
	COMIP-362	Minor Commerce Practical – IX		E-Commerce (P-02)
VII	CORMT 511	Minor Commerce Practical – X		Research Methodology
VII	-----	-----		-----
IX	COMIT- 631	Minor Commerce Practical-XI		Research Project
<b>IKS Related to Commerce Major</b>				
I	COMIKT-111A/111B/111C/111D	Indian knowledge system Commerce paper		Cost Management for Business/Banking Management for Business/Event Management/ Tourism Management
<b>SEC for science faculty students from Commerce discipline</b>				
I	COMSET-111	Skill Commerce Theory-I		Business Economics-I (Micro)
II	COMSET-121	Skill Commerce Theory -II		Business Economics-II (Macro)
III	-----	-----		-----
IV	COMSET-121	Skill Commerce Theory-I		Supply Chain Management
<b>FP/OJT/CEP</b>				
VIII	COMOJT-521	OJT in Business Administration/ Advanced Accounting/ Costing		OJT in Business Administration/ Advanced Accounting/ Costing
IX	COMOJI 631	Internship in Business Administration/ Advanced Accounting/ Costing		Internship in Business Administration/ Advanced Accounting/ Costing
X	COMFP 642	Research Project		Research Project in Business Administration/ Advanced Accounting/ Costing
<b>OE/GE</b>				

I	COMOET-111 & COMOEP-112	Commerce Open Elective Theory-I	Book Keeping for Small Scale Business (T-02) & Book Keeping for Small Scale Business (P-02)
II	COMOET-121, COMOEP 122	Commerce Open Elective Practical –I	Accounting for Small Scale Business (T-02) & Accounting for Small Scale Business (P-02)
III	COMOE-112	Commerce Open Elective Theory-II	Fundamental Insurance Marketing (T-02) & Fundamental Insurance Marketing (P-02)
IV	COMOE-122	Commerce Open Elective Practical-II	Advance Insurance Marketing (T-02) & Advance Insurance Marketing (P-02)
		<b>VEC</b>	
I	COMVET 111	<b>Value Education Course</b>	<b>Environmental Study</b>
II	COMVET 121A, 121B,121C,	<b>Value Education Course</b>	<b>Employability skill /Intellectual Property Rights/Value Education</b>
<b>III and IV Semester Master degree with research</b>			
III	<b>DSC-15 (T-02)</b> <b>DSC-16 (T-02)</b> <b>DSC-17 (T-02)</b>  <b>DSC-18 (T-02)</b>  <b>DSC-19 (P-02)</b>	Business Finance-I Knowledge Management-I Auditing & Taxation (Audit)-I  Human Resource-Management-I/Advanced Auditing-I/Cost Audit-I  Organizational Behaviour-II/Specialized Auditing-II/ Management Audit-II	<b>MAJE: (T-02)</b> Strategic Management-I/Management Accounting-I  <b>MAJE: (T-02)</b> Production & Operation management-I/ Advanced Accounting-I/Advanced cost Accounting-I
IV	<b>DSC-15 (T-02)</b>  <b>DSC-16 (T-02)</b>  <b>DSC-17 (T-02)</b>  <b>DSC-18 (T-02)</b>         <b>DSC-19 (P-02)</b>	Capital Market & Financial analysis-II  Industrial Economic Environment-II  Auditing & Taxation-II (Tax planning & procedure)  Recent Advances in Business Administration-III/ Recent Advances in Accounting, Taxation & Auditing-III/ Recent Advances in cost Audit and Cost system-III  Business Ethics & Professional value-IV/Specialized areas in accounting-IV/Application of cost Accounting-IV	<b>MAJE: (T-02)</b> Industrial Economics-II/Financial Analysis & Control-II  <b>MAJE: (T-02)</b> Financial management-II/Income Tax-II/Costing Techniques Examination and Responsibility Accounting-II

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DEPARTMENT OF COMMERCE

# SEMESTER-I



COMMERCE

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# NEP-2020 First year PG

## Major

### RECENT ADVANCE IN ACCOUNTING-I

Course Code - COMAT 511

Course Type – Theory

Course Name – Recent Advances in Accounting-I

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	<b>Advanced Accounting for Corporates</b>	1.1 Human Resource Accounting 1.2 Environmental Accounting
2	<b>Emerging Trends in Accounting</b>	2.1 Inflation Accounting 2.2 Creative Accounting 2.3 Lean Accounting

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	<b>Recent Advances</b>	3.1. IPR Accounting 3.2. ESOP Accounting 3.3. Forensic Accounting
4	<b>Technology based Accounting</b>	4.1. Cloud Accounting Block Chain Accounting 4.2. Role of Artificial Intelligence in Accounting 4.3. Automated Accounting Process

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**REFERENCES:**

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Direct Tax, Laws & Practice	Dr. Vinod Singhania	Taxman Publication	New Delhi
2.	Direct Taxes	Girish Ahuja & Rani Gupta	Bharat Law House	New Delhi
3.	Journal of Indian Accounting Association	Indian Accounting Association	-	Jaipur
4.	The Accounting World	The ICAI University Press	-	Dehradun

**➤ COURSE OUTCOMES:**

**CO1:** Describe the International Financial Reporting Standards.

**CO2:** Enumerate the corporate governance.

**CO3:** Administer the forensic accounting.

**CO4:** Illustrate the Employee Stock Options accounting.

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**

➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- <b>Recent Advances in Accounting-I</b>		Max.Marks:- 20 Marks Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to - (Assignment, Open book test, Group Discussion)	10 Marks 05 Marks	<b>Total Internal Evaluation 15 Marks</b>

<b>EXTERNAL EVALUATION (Theory Papers )</b>		<b>MARKS: 35 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- <b>Recent Advances in Accounting-I SEM I</b>		Max. Marks:- 35 Marks Time :- 2 hrs
Q 1	Answer in ONE sentence (any Five out of Seven )	[5]
Q 2	Write a short notes (any TWO out of Three)	[10]
Q 3	Explain in detail (any TWO out of Three)	[20]
<b>TOTAL</b>		<b>[35]</b>

# NEP-2020 First year PG

## Major

### BUSINESS & OTHER LAW-I

Course Code - COMAT 512  
Course Name – Business and Other Laws –I

Course Type – Theory  
Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	<b>Introduction to Company Formation</b>	1.1 Choice of form of business entity; conversion/re-conversion of one form of business entity into another. 1.2 Procedure for incorporation of private/public companies, 1.3 companies limited by guarantee and unlimited companies
2	<b>Introduction to Company Conversion.</b>	2.1 Cconversion /re-conversion/re-registration; obtaining certificate of commencement of business; obtaining certification of re-registration; commencement of new business and certification; filing of agreements with managerial personnel; 2.2 Formation of associations not for profit and non-profit companies; procedure relating to foreign companies carrying on business in India.

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	<b>Introduction of Membership of company.</b>	3.1. Procedure for induction of members; nomination of shares; variation of shareholders' rights; 3.2 cessation of membership including dispute resolution.
4	<b>Introduction of Member Transfer/Transmission of company</b>	4.1 Transfer/transmission/transposition; 4.2 Dematerialization /rematerialisation of securities.



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➤ **REFERENCES:**

1. M.L. Sharma : Company Procedures and Registrar of Companies, Tax Publishers, Delhi.
2. D.K. Jain : Company Law Procedures
3. Dr. K.R. Chandratre : Guide to Company directors

➤ **COURSE OUTCOMES:**

CO1: Define basic concept of company Formation and Conversion

CO2: Outline and discuss the various function of Transfer/Transmission

CO3: Understanding the varying terms of appointment'

CO4: Understanding e-commerce concepts.

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**

➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- <b>Business And Other Laws –I</b>		Max.Marks:- 20 Marks Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to - (Assignment, Open book test, Group Discussion)	10 Marks 05 Marks	<b>Total Internal Evaluation 15 Marks</b>

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- <b>Business And Other Laws –I SEM I</b>		Max. Marks:- 35 Marks Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>

# NEP-2020 First year PG

## Major

### TAX PLANNING-I

Course Code - COMAT 513  
Course Name – Tax Planning- I  
Lectures allotted – 30 Lectures

Course Type – Theory  
Credit allotted - 2 Credits

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	<b>Tax Planning</b>	1.1 Concept of Tax Planning and Management Need, Objectives, Limitations, Types (Short Term, Long Term, permissive, purposive) 1.2 Difference between Tax exemption, Tax Evasion and Tax Avoidance (theory)
2	<b>Tax Reforms in India</b>	2.1 Goods and Service Tax Reforms 2.2 Corporate Tax Reforms 2.3 Personal Tax Reforms

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	<b>Goods and Service Tax</b>	3.1 Concept of GST – Meaning Evaluation of GST, 3.2 Types – CGST, SGST/UTGST, IGST. 3.3 Procedure for registration under GST, Persons liable for Registration – Compulsory and Deemed registration, cancellation of registration, GST Returns
4	<b>Customs Duty</b>	4.1 Introduction to customs Duty – valuation, 4.2 Customs Procedure, Classification for customs & Rate of Customs Duty

➤ **REFERENCES:**

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Direct Tax, Laws & Practice	Dr. Vinod Singhania	Taxman Publication	New Delhi
2.	Direct Taxes	Girish Ahuja & Rani Gupta	Bharat Law House	New Delhi
3.	Journal of Indian Accounting Association	Indian Accounting Association	-	Jaipur
4.	The Accounting World	The ICAI University Press	-	Dehradun

➤ **COURSE OUTCOMES:**

**CO1:** State the concepts assessment of various entities.

**CO2:** Explain the problems on assessment of various entities.

**CO3:** Determine the structure of Income Tax authorities in India.

**CO4:** Assess the problems on Tax Deducted at Source.

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**

➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- <b>Tax Planning- I</b>		Max. Marks:- 20 Marks Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to - (Assignment, Open book test, Group Discussion)	10 Marks 05 Marks	<b>Total Internal Evaluation 15 Marks</b>

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- <b>Tax Planning – I SEM I</b>		Max. Marks:- 35 Marks Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>

# NEP-2020 First year PG

## Major

### FINANCIAL ECONOMICS-I

Course Code - COMAT 514  
Course Name – Financial Economics – I  
Lectures allotted – 30 Lectures

Course Type – Theory  
Credit allotted - 2 Credits

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	<b>Introduction</b>	<b>1.1</b> Introduction, history, Scope and basic Concepts of financial economics - finance, financial economics <b>1.2</b> Characteristics of financial transaction – relevance of time and space, risk and reward relationship. <b>1.3</b> Characteristics financial instruments – main types of financial instruments – definitional introduction.
2	<b>Basics of Financial Calculation</b>	<b>2.1</b> Basics of Financial Calculation <b>2.2</b> Compounding <b>2.3</b> Present Value and discounting <b>2.4</b> Rates of return, present value of returns <b>2.5</b> Annuities, their present and future values. <b>2.6</b> Basic idea of risk measurement

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	<b>Valuations of Financial Assets</b>	<b>3.1</b> Principles of market valuations. Arbitrage and the law of one price. <b>3.2</b> Accounting measures of value <b>3.3</b> Valuations of Banks <b>3.4</b> Role of information in market valuation – efficient market hypothesis, the lemons problem, valuations under asymmetric information adverse selection. <b>3.5</b> Risk and market valuation, basic idea of Capital Asset Pricing model.

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➤ **REFERENCES:**

1. V.A. Avadhani; "Financial Economics, Theory and Practice", Himalaya Publications.
2. Zvi Bodie, Robert C. Merton, David C. Cleeton, "Financial Economics" Pearson Education.
3. Bodie, Merton + deeton; "Financial Economics", Pearson Education.
4. V.A. Avadhani, "Financial Economics Theory and Practice"
5. Nishant K. Shukla; "Financial Economics Text & Cases" Cyber Tech.
6. Zvi Bodie, Robert C. Merton, David C. Cleeton; "Financial Economics", Pearson Education.
7. L.M.Bhole; "Financial Institutions + Mavhels", Tata McGraw Hill.
8. Zvi Bodie, Robert C. Merton, David C. Cleeton, "Financial Economics by Pearson Education
9. Robert A. Strong, "Derivatives", Thomson Press.

➤ **COURSE OUTCOMES:**

CO1 The students will get a good knowledge of economic basis of financial transactions

CO2 The student will be able to know the valuation of financial instruments

CO3 The students will be able to analyse risks involved in financial transactions.

CO4 The students will be able to calculate the financial value and returns.

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**

➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I		Max.Marks:- 20 Marks
Compulsory Major- <b>Financial Economics – I</b>		Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to -	10 Marks	<b>Total Internal Evaluation 15 Marks</b>
(Assignment, Open book test, Group Discussion)	05 Marks	

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I		Max. Marks:- 35 Marks
Compulsory Major- <b>Financial Economics – I SEM I</b>		Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>



# NEP-2020 First year PG

## Major

### ADVANCE BUSINESS MANAGEMENT- I

Course Code - COMAT-515

Course Type – Theory

Course Name – Advance Business Management – I

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	Introduction to Management :I	1.1.Definition, Nature, Significance, Managerial Skills, 1.2.Mitzberg’s Role, Management as a Profession, Code of Conduct for Managers. 1.3. Functional areas of Management - Human Resource, Finance, Production and Marketing.
2	Introduction to Management :II	2.1. Visit any organisation and study the role of managers. Visit and study the functional activities of the companies. Submit the hand written report to the College/ Institution/ Department

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	Contribution towards Management Thought :I	3.1. Contribution of Frank Gilbreth, Mary Parker Follett. Tom Peters and Robert Waterman. 3.2. Organizational Learning Approach- Need and Evaluation. Virtual Organization - Features and Implications.
4	Contribution towards Management Thought :II	4.1. Visit any organization and study the management thought of concern organization and submit the hand written report to the College/ Institution/ Department.

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➤ **REFERENCES:**

1. Reference Books: In Search of Excellence - Tom Peters and Robert H. Waterman,
2. Strategic management – Azhar Kazmi
3. Principles of management – P.C.Tripathi and P.N.Reddy
4. Principles of Management – Koontz, O'Donnell and Weihrich

➤ **COURSE OUTCOMES:**

CO1: Define the concepts of management

CO2: Classify the costs

CO3: Study the importance of cost sheet

CO4: Able to prepare cost sheet

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**

➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- <b>Advance Business Management – I</b>		Max.Marks:- 20 Marks Time :- 1 hr
<b>Sem-I</b>		
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to - (Assignment, Open book test, Group Discussion)	10 Marks 05 Marks	<b>Total Internal Evaluation 15 Marks</b>

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- <b>Advance Business Management – I SEM I</b>		Max. Marks:- 35 Marks Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>

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# NEP-2020 First year PG

## Major

### MANAGERIAL ECONOMICS-I

Course Code - COMAT 516

Course Type – Theory

Course Name – Managerial Economics-I

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

➤ **MODULE 1**

UNIT	TITLE	CONTENTS
1	Introduction to Managerial Economics	1.1 Meaning, Nature, Scope and Importance Economic Theory and 1.2 Managerial Theory Techniques or methods of managerial Economics
2	Role and Responsibilities of Manager	2.1 Role and Responsibilities of manager – managerial 2.2 Economics and Decision making

➤ **MODULE 2**

UNIT	UNIT TITLE	CONTENTS
3	Demand Analysis & Consumer Behaviour-I	3.1. Demand Function Concept and Types of Elasticity of Demand 3.2. Measurement of Price Elasticity of Demand 3.3. Applications of Elasticity of Demand in Managerial Decision
4	Demand Analysis & Consumer Behaviour-II	4.1. Demand Forecasting: Meaning and Methods 4.2. Indifference Curve – Meaning, properties 4.3. Consumers equilibrium Revealed preference theory

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➤ **REFERENCES:**

1. Branson, William H. macroeconomic theory and Policy. Harper Collins India Pvt. Ltd.
2. Oliver J. Blanchard, Macroeconomics, Pearson Education
3. G.S.Gupta, Macroeconomics : theory and Applications, MacGraw- Hill Education
4. Shapiro, Macroeconomic Analysis
5. Paul A samuelson, William D Nordhaus, and Sudip chaudhuri, Macroeconomic, Mc Graw- Hill Education

➤ **COURSE OUTCOMES:**

- 1. Understand the variables and components of Managerial Economics.
- 2. To study the role of manager
- 3. Study the applications of demand analysis
- 4. To study concepts relate consumer behaviour.

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**

➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- Managerial Economics-I		Max. Marks:- 20 Marks Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to -	10 Marks	<b>Total Internal Evaluation 15 Marks</b>
(Assignment, Open book test, Group Discussion)	05 Marks	

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- Managerial Economics-I <b>SEM I</b>		Max. Marks:- 35 Marks Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>

# NEP-2020 First year PG

## Major

### FINANCIAL MARKET-I

Course Code - COMAT 517

Course Type – Theory

Course Name – Financial Market- I

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	<b>Central Banking and Monetary Policy</b>	1.1 Functions balance sheet goals, targets 1.2 Indicators and instruments of monetary control 1.3 Monetary management in an open economy 1.4 Current monetary policy of India.
2	Money market	2.1 Money market - Organized – Unorganized 2.2 Sub market (call money, commercial bills, Treasury bill, Certificate of Deposit, Commercial papers) 2.3 Recent developments in money market of India.

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	<b>Capital Market</b>	3.1 Functions - organization 3.2 Elements - (shares, debentures, bonds, mutual funds) debt market - Equity market (SEBI) and secondary market (NSE) 3.3 Recent Developments in Capital Market in India.

#### ➤ REFERENCES:

- 1.T.R. Jain R.L.Sarma - Indian Financial System- VK Global publisher
- 2. Jithendra Gala - Guide to Indian Stock markets Buzzing Stock publishing house
- 3. Saha Siddhartha- Indian financial System- and Markets - McGraw hill

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- 4. Websites on Indian Financial markets.

➤ **COURSE OUTCOMES:**

- CO1 Acquire knowledge of financial terms
- CO2 Know the concepts relating to and markets and different avenues of investment
- CO3 Understand the career skills related to Stock Exchanges
- CO4 Comprehend the personal financial planning and money market skills

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**





➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I		Max. Marks:- 20 Marks
Compulsory Major- <b>Financial Market- I</b>		Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to -	10 Marks	<b>Total Internal Evaluation 15 Marks</b>
(Assignment, Open book test, Group Discussion)	05 Marks	

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I		Max. Marks:- 35 Marks
Compulsory Major- <b>Financial Market- I SEM I</b>		Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>

# NEP-2020 First year PG

## Major (Elective)

### ADVANCES IN COSTING-VI

Course Code -COMAET 511-A

Course Type – Theory

Course Name – Advances in Costing- VI

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	Nature and Scope of Cost Accounting	1.1 Process of Cost Control and Cost Reduction, 1.2 Cost Reduction Programme and its implementation. 1.3 Methods and Techniques-Value analysis and Value Engineering Just-In-Time (JIT), Activity Based Costing (THEORY)
2	Employee Cost	2.1 Meaning, Definitions and Significance of Labour Cost 2.2 Classification of Labour Cost. Methods of Remuneration- Performance Based Remuneration 2.3 Labour Cost – Idle time-causes and Accounting treatment over time premium – Accounting Treatment and its control. (PRACTICAL) FILED VISIT TO INDUSTRIE FOR CLACULATION OF REMUNERATION

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	Overheads Accounting	3.1 Meaning & Classification of Overheads, 3.2 Allocation, Apportionment & reapportionment ( Repeated distribution Methods & Simultaneous Equations Method) of Overheads. (THEORY)

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4	Methods of Costing	4.1 Job Costing and Contract Costing. 4.2 Process Costing 4.3 Operating Costing in Transport, Hospitals & Hotel undertakings. (PRACTICAL)
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DEPARTMENT OF COMMERCE

➤ **REFERENCES:**

Sr .no.	Title of book	Author	Publisher	Place
1	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
2	Cost Accounting-Principles & Practices	Ravi M Kishor:	Taxmann	New Delhi
3	Cost Accounting Dr. Eknath Khedkar Success Publications	Dr. Eknath Khedkar S	Success Publications	pune
4	Principles and Practices of Cost Accounting	Dr. Sunita Pokharna	Success Publications	pune

➤ **COURSE OUTCOMES:**

**CO1:** Define Basic Concept of cost control and Reduction

**CO2:** Calculation of Remuneration of Employee cost.

**CO3:** Define concept overhead methods

**CO4:** Understand job costing and contract costing.

**EVALUATION PATTERN:**

**INTERNAL EVALUATION** 15 Marks

**EXTERNAL EVALUATION** 35 Marks

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- <b>Advances in Costing- VI</b>		Max. Marks:- 20 Marks Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Problem any two of Three		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to - (Assignment, Open book test, Group Discussion)	10 Marks 05 Marks	<b>Total Internal Evaluation 15 Marks</b>

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- <b>Advances in Costing- VI SEM I</b>		Max. Marks:- 35 Marks Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Problem (any TWO out of Three)		[10]
Q.4} Problem or Theory (any TWO out of one)		[10]
<b>TOTAL</b>		<b>[35]</b>

# NEP-2020 First year PG

## Major (Elective)

### BUSINESS ADMINISTRATION-VI

Course Code - COMAET 511-B

Course Type – Theory

Course Name – Business Administration- VI

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	<b>Introduction to Supply Chain Management</b>	1.1 Supply chain Management: Introduction, Scope, Components, 1.2 Process of Supply Chain Management.
2	<b>Supply Chain Management-Tools &amp; Techniques</b>	2.1 Tools and Techniques of Supply Chain Management, 2.2 Performance Measurement and implementation. 2.3 Career opportunities in Supply Chain Management

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	<b>Production Planning</b>	3.1 Production Planning : Meaning , Objectives , Importance and its components

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4	<b>Production control</b>	4.1 Production Control: Meaning, Objectives, Significance and factors affecting Production Control. 4.2 Product Design and Development – Concept Process and factors affecting product development
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DEPARTMENT OF COMMERCE

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➤ **REFERENCES:**

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

➤ **COURSE OUTCOMES:**

**CO1:** Understanding the scope and Process of Supply Chain Management

**CO2:** Outline and Discuss tools and techniques of supply chain management.

**CO3:** Study the planning of production

**CO4:** Understand and Design the proposal for promotion of Business Units.

**EVALUATION PATTERN:**

**INTERNAL EVALUATION** **15 Marks**

**EXTERNAL EVALUATION** **35 Marks**

**Students should secure 40% marks in each type of evaluation**



➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- <b>Business Administration- VI</b>		Max. Marks:- 20 Marks Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to -	10 Marks	<b>Total Internal Evaluation 15 Marks</b>
(Assignment, Open book test, Group Discussion)	05 Marks	

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- <b>Business Administration- VI SEM I</b>		Max. Marks:- 35 Marks Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>

# NEP-2020 First year PG

## Major (Elective)

### ADVANCED ACCOUNTING-VI

Course Code - COMAET 511-C

Course Type – Theory

Course Name – Advanced Accounting- VI

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	Introduction of Advanced Accounting	1.1 Advanced Accounting: Definition, Nature and Scope 1.2 Importance , Advantages and disadvantages, Applications.
2	Consolidated Financial Statements	2.1 Consolidated Accounts of Holding and two Consolidated (Holding company with one subsidiary) AS.21

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	Method of Valuation of Shares	3.1 Valuation of Shares – Need for valuation – Methods of valuation of shares- Net Assets method, Dividend yield method, Earning yield method, Return on Capital method, Price/Earning method and Fair value method & DCF Method (Discounted Cash Flow Method).
4	Advanced Accounting theory	4.1 Conceptual Framework of Accounting, 4.2 Accounting Environments Accounting theory: Concepts, Definition , Role, Classification, Approaches.

➤ **REFERENCES:**

1. Advanced Accounts Shukla and Grewal S. Chand & Co Ltd. New Delhi Delhi
2. Accountancy, Volume-I and II Sr. K. Paul New Central Book Agency, Kolkata Kolkata
3. Accounting Theory Dr. L. S. Porwal Tata McGraw Hill
5. Accounting Text & Cases Robert Anthony, D.F.Hawkins & K.A. Merchant Tata McGraw Hill
6. Corporate Accounting Dr.S.N. Maheshwari: Viakas Publishing House Pvt. Ltd.
7. Advanced Accounting Dr. Sadashiv Shirgave Success Publications Pune

➤ **COURSE OUTCOMES:**

1. Gain knowledge of Advanced Accounting.
2. Understand calculation of Consolidated Financial Statement.
3. To study Valuation of shares.

**EVALUATION PATTERN:**

**INTERNAL EVALUATION** **15 Marks**

**EXTERNAL EVALUATION** **35 Marks**

**Students should secure 40% marks in each type of evaluation**

➤ **PAPER PATTERN:**

[Type here]

[Type here]

[Type here]

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- Advanced Accounting- I		Max. Marks:- 20 Marks Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to - (Assignment, Open book test, Group Discussion)	10 Marks 05 Marks	<b>Total Internal Evaluation 15 Marks</b>

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- Advanced Accounting- I <b>SEM I</b>		Max. Marks:- 35 Marks Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[05]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Practical Problem or Practical Problem (any ONE out of TWO)		[20]
<b>TOTAL</b>		<b>[35]</b>

# NEP-2020 First year PG

## Major (Elective)

### ADVANCED IN ACCOUNTING-IV

Course Code - COMAET 512-A

Course Type – Practical

Course Name – Advanced in Costing - IV

Credit allotted - 2 Credits

Lectures allotted – 60 Lectures

➤ **MODULE 1**

UNIT	TITLE	CONTENTS
1	Budgetary Control	1.1 Concept of Budget and pre-requisites of preparing budget. 1.2. Types of Budgets. Process of preparing Budgets. (PRACTICAL) FILED VISIT TO INDUSTRIES FOR BUDGET
2	Standard Costing	2.1. Concept of Standard Cost 2.2. Setting of Standards 2.3. Variance Analysis – Material, Labour, Overhead, Sales and Profit Variances. (PRACTICAL) FILED VISIT TO INDUSTRIES FOR VARIANCE ANALYSIS

➤ **MODULE 2**

UNIT	UNIT TITLE	CONTENTS
3	Uniform Costing	3.1. Reasons for differences in Cost and Costing Practices. 3.2.The application , Advantages and Limitations of Uniform Costing.(THEORY)
4	Inter-firm Comparison	4.1. Inter-firm comparison - Meaning Advantages and Disadvantages. (THEORY)

➤ **REFERENCES:**

Sr.no.	Title of book	Author	Publisher	place
01	Cost Accounting Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill	New Delhi
02	Advanced Cost Accounting And Cost Systems	Ravi M kishor	Taxmann	New Delhi
03	Advanced Cost Accounting Jain and Narang Kalyani Publication New Delh	Jain and Narang	kalyani	New Delhi

➤ **COURSE OUTCOMES:**

**CO1:** Understand function of Budgeting.

**CO2:** Described features of standard cost.

**CO3:** Discuss and develop the knowledge about uniform costing.

**CO4:** Understand inter-firm comparison technique.

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**

➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- Advanced in Costing - IV		Max. Marks:- 20 Marks
Time :- 1 hr		
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to - (Assignment, Open book test, Group Discussion)	10 Marks 05 Marks	<b>Total Internal Evaluation 15 Marks</b>

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- Advanced in Costing - IV		Max.Marks:- 25 Marks
SEM I		Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[05]
Q.2} Write a short notes (any ONE out of TWO)		[05]
Q.3} Practical Problem or Practical Problem (any ONE out of TWO)		[15]
<b>TOTAL</b>		<b>[25]</b>

<b>PRACTICAL EVALUATION</b>		<b>MARKS: 10 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- Advanced in Costing - IV		Max. Marks:- 10 Marks
SEM I		Time :- 1 hrs
Oral Exam		[06]
Practical Book		[04]
<b>TOTAL</b>		<b>[10]</b>

## NEP-2020 First year PG

### Major (Elective)

#### BUSINESS ADMINISTRATION-IV

Course Code – COMAET 512-B

Course Type – Practical

Course Name – Business Administration- VI

Credit allotted - 2 Credits

Lectures allotted – 60 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	<b>Introduction to Investment Decisions</b>	1.1 Capital Expenditure 1.2 Capital Budgeting 1.3 techniques of Capital Budgeting.
2	<b>Investment Decisions</b>	2.1 Investment Decision Methods – Payback , 2.2 Net Present Value , A.R.R and I.R.R

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	<b>Working Capital</b>	3.1 Meaning and Nature of Working Capital and 3.2 Factors affecting Working Capital
4	<b>Credit Management</b>	4.1 Formulation of Credit Policy, Collection Policy 4.2 Accounts Receivable Management, Factoring and 4.3 Lease Financing

#### ➤ REFERENCES:

1. Financial Management – By M.Y.Khan and P.K. Jain (Tata Mcgraw Hill)
2. Financial Management – By I.M.Pandey ( Vikas Publishing House)
3. Financial Policy and Management Accountant – By Bhabatosh Banerjee (PHI Learning Pvt. Ltd.)



4. The Indian Financial System – By Bharati Pathak (Dorling Kindersley Pvt. Ltd.)
5. Financial Management – By P.V. Kulkarni (Himalaya Publishing House)

➤ **COURSE OUTCOMES:**

**CO1:** Enable to make Investment Decisions

**CO2:** Study the Capital Budgeting Techniques.

**CO3:** Understand the meaning and nature of Working Capital

**CO4:** Enable to formulate Credit and Collection policy.

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**

➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- <b>Business Administration- VI</b>		Max. Marks:- 20 Marks Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to - (Assignment, Open book test, Group Discussion)	10 Marks 05 Marks	<b>Total Internal Evaluation 15 Marks</b>

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 25 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- <b>Business Administration- VI SEM I</b>		Max. Marks:- 25 Marks Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any ONE out of TWO)		[5]
Q.3} Explain in detail (any ONE out of TWO)		[15]
<b>TOTAL</b>		<b>[25]</b>

<b>PRACTICAL EVALUATION</b>		<b>MARKS: 10 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- <b>Business Administration- VI</b>		Max.Marks:- 10 Marks Time :- 1 hrs
Oral Exam	<b>SEM I</b>	[06]
Practical Book		[04]
<b>TOTAL</b>		<b>[10]</b>

# NEP-2020 First year PG

## Major (Elective)

### ADVANCED ACCOUNTING-IV

Course Code – COMAET 512-C

Course Type – Practical

Course Name – Advanced Accounting -IV

Credit allotted - 2 Credits

Lectures allotted – 60 Lectures

#### MODULE 1

UNIT	TITLE	CONTENTS
1	Introduction to Accounting Standards	1.1 Accounting Standards: Meaning, Introduction, 1.2 Applicability of Accounting standards. 1.3 List of accounting Standards.
2	Liquidation of Company	2.1 Liquidation: Concepts, Definition, types Method, benefits and Process. 2.2 Preparation of Liquidation Final statement of account

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	Method of Valuation of Goodwill	3.1. Valuation of Goodwill – Need for valuation – 3.2. Methods of valuing Goodwill - Number of Years purchase of average profits method, Capitalization method – Annuity method - Super profits method.
4	Reconstruction of company	4.1Reconstruction of company: Introduction Meaning, Definition, 4.2 Methods, Difference Between Amalgamation, Absorption, Internal and External Reconstruction

#### ➤ REFERENCES:

1. Advanced Accountancy Dr S N Maheshwari, S Chand And Company Ltd
2. Advanced Accounting S. Chand, Shukla M. C, Grewal T. S, Gupta S. C
3. Indian Accounting Standard, Taxman.
4. Financial Accounting, S Chand Publishing, Javahar Lal and Seema Shrivastav
5. Management Accounting, S Chand [R.S.N. Pillai](#), [V. Bagavathi](#)

➤ **COURSE OUTCOMES:**

1. Get Knowledge about Accounting Standard and IFRS
2. able to Prepared statement at the time of Liquidation of Company
3. Understand valuations methods of goodwill
4. To Study Reconstruction of company

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- Advanced Accounting -IV		Max. Marks:- 20 Marks
		Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to - (Assignment, Open book test, Group Discussion)	10 Marks 05 Marks	<b>Total Internal Evaluation 15 Marks</b>

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 25 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- Advanced Accounting -IV		Max. Marks:- 25 Marks
		Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any ONE out of TWO)		[5]
Q.3} Practical Problem or Theory		[15]
<b>TOTAL</b>		<b>[25]</b>

<b>PRACTICAL EVALUATION</b>		<b>MARKS: 10 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- Advanced Accounting -IV SEM I		Max.Marks:- 10 Marks
		Time :- 1 hrs
Oral Exam		[06]
Practical Book		[04]
<b>TOTAL</b>		<b>[10]</b>

# NEP-2020 First year PG

## Major (Minor)

### RESEARCH METHODOLOGY

Course Code - CORMT 511

Course Type – Theory

Course Name – Research Methodology with mini Research Project

{Costing/ Business Administration/Advanced Accounting/Business Entrepreneurship}

Credit allotted - 4 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	Introduction to Business Research	1.1 Introduction. Definition, Objectives, Significance & Types of Research, Criteria of research, features of a Good Research, Steps in Scientific Research Process, Research Methods versus Methodology  1.2 <b>Ethics and Modern practices in Research:</b> Ethical Issues in Research – Plagiarism, Role of Computer in Research, Application of Statistical software-. Introduction to SPSS
2	Formulation of the Research Problem, Development of the Research Hypotheses, Research Design& Sampling	<b>2.1 Research Problem:</b> Defining the Research Problem, Techniques involved in Defining Research Problem Review of Literature <b>2.2 Hypotheses:</b> Meaning, Definition & Types of Hypothesis, Formulation of the Hypotheses, Methods of testing Hypothesis <b>2.3 Research Design:</b> Meaning, Nature & Classification of Research Design, Need for Research Design, Phases/Steps in Research <b>2.4.Design Sampling:</b> Meaning & definition of Sampling, Key terms in Sampling, Types of Sampling: Probability & Non-probability, Sampling Errors

➤ **MODULE 2**

UNIT	UNIT TITLE	CONTENTS
3	Data Collection, Measurement & Scaling, Processing of Data: Sources of Data Collection:	<p><b>3.1 Primary Data:</b> Methods of Data Collection, Merits &amp; Demerits</p> <p><b>3.2 Secondary Data:</b> Internal &amp; External Sources of Data Collection Factors influencing choice of method of data collection Designing of a questionnaire – Meaning, types of questionnaire, Stages in questionnaire designing, Essentials of a good questionnaire, Schedule</p> <p><b>3.3 Measurement &amp; Scaling:</b> Meaning &amp; Types of Measurement Scale, Classification of Scales</p> <p><b>3.4 Processing of Data:</b> Editing, Coding, Classification &amp; Tabulation.</p> <p><b>3.5 Analysis &amp; Interpretation of Data:</b> Types of Analysis Univariate, Bivariate and Multivariate Analysis of Data</p>
4	Research Report and Mode of Citation & Bibliography:	<p><b>4.1 Research Report:</b> Importance of Report Writing, Types of Research Reports, Structure or Layout of Research Report</p> <p><b>4.2 Mode of Citation &amp; Bibliography:</b> Author, Date, System, Footnote or Endnote System, Use of Notes. Position of Notes, Citing for the first time, Subsequent Citing, List of Abbreviation used in Citation, Mode of preparing a Bibliography, Classification of Entries, Bibliography Entries compared with Footnotes, Examples of Bibliography Entries</p>

➤ **REFERENCES:**

- Research Methodology-Methods & Techniques, C. R. Kothari, New Age International Publishers
- Research Methodology, Dipak Kumar Bhattacharyya, Excel Books
- Research Methodology-Methods & Techniques, Anil Kumar Gupta, Value Education of India
- Research Methodology-Concepts and Cases, Deepak Chawla & Neena Sondhi, Vikas Publishing House Pvt. Ltd
- Business Research Methods, Alan Bryman & Emma Bell, Oxford University Press

➤ **COURSE OUTCOMES:**

- **CO1:** understand the nature, scope and Types of Research
- **CO2:** Understand hypotheses, research design, sampling
- **CO3:** Gain the fundamental knowledge about Methods of Data Collection and formulating questionnaire
- **CO4:** Understand types and structure of Research Report.

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**

DEPARTMENT OF COMMERCE



➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 30 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- Research Methodology with mini Research Project		Max. Marks:- 30 Marks Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any Three out of Five )		[15]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>30</b>

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 70 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- Research Methodology with mini Research Project		Max. Marks:- 70 Marks Time :- 3 hrs
Q.1A} Answer in ONE sentence (any FIVE out of SEVEN)		[10]
B} Write a short notes (any TWO out of THREE)		[10]
Q.2} Write a short Answer (any FOUR out of FIVE)		[20]
Q.3} Explain in detail (any THREE out of FIVE)		[30]
<b>TOTAL</b>		<b>[70]</b>

# SEMESTER-II

# NEP-2020 First year PG

## Major

### RECENT ADVANCES IN ACCOUNTING-II

Course Code - COMAT 521

Course Type – Theory

Course Name – Recent Advances in Accounting-II

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	Advanced Accounting KPO & BPO	1.1 Accounting for KPO (Knowledge Process Outsourcing) 1.2 BPO (Business Process Outsourcing).
2	Big Data	2.1 Role of Big Data in Accounting

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	Comparative and common size statement	3.1 Meaning, importance, 3.2 advantages, limitations, uses
4	Responsibility accounting	4.1 Meaning, objectives and structure of Responsibility Accounting as a divisional performance measurement. 4.2 Types of Responsibility Centers: Cost/Expense Centers, Profit Centers, Investment Centers

➤ **REFERENCES:**

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	The Chartered Accountant	The ICAI	-	New Delhi
2.	Journal of Accounting & Finance	Accounting Research Foundation	-	New Delhi
3.	Journal of Indian Accounting Association	Indian Accounting Association	-	Jaipur
4.	The Accounting World	The ICFAI University Press	-	Dehradun

➤ **COURSE OUTCOMES:**

- **CO1:** Illustrate the Employee Stock Options accounting.
- **CO2:** Conclude the Accounting for Intellectual Property Rights.
- **CO3:** Describe the processing of data.
- **CO4:** Record the provisions for direct tax

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**

➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- <b>Recent Advances in Accounting - II</b>		Max.Marks:- 20 Marks Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to - (Assignment, Open book test, Group Discussion)	10 Marks 05 Marks	<b>Total Internal Evaluation 15 Marks</b>

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- <b>Recent Advances in Accounting - II SEM II</b>		Max.Marks:- 35 Marks Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>

# NEP-2020 First year PG

## Major

### BUSINESS & OTHER LAW-II

Course Code - COMAT-522

Course Type – Theory

Course Name – Business and Other Laws - II

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	Reports Preparation	1.1 Preparation of financial statements, auditors' report, directors' report.
2	Report Presentation.	2.1 Presentation of report on corporate governance.

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	Filing and of Returns and Documents, etc.	3.1 Procedure for filling and filing of returns and documents.
4	Filing of Returns and Documents, etc.	4.1 Annual filing, i.e., annual accounts, compliance certificate, annual return, etc. 4.2 Event based filing.

➤ **REFERENCES:**

1. D.K. Jain : E-filing of Forms & Returns
2. Taxmann : E-Company form B.K. Sengupta : Company Law

➤ **COURSE OUTCOMES:**

CO1: To explore some of the key Introduction to Preparation of Report.

CO2: To develop the knowledge of report preparation. creative, technical and logistical elements that help an event succeed.

CO3: To Filling and Filing of Returns of Document

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**

➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- Business & other Law - II		Max.Marks:- 20 Marks
Time :- 1 hr		
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to -	10 Marks	<b>Total Internal Evaluation 15 Marks</b>
(Assignment, Open book test, Group Discussion)	05 Marks	

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- <b>Business &amp; other Law - II SEM II</b>		Max.Marks:- 35 Marks
		Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>



## NEP-2020 First year PG

### Major

#### TAX PLANNING-II

Course Code - COMAT 523

Course Type – Theory

Course Name – Tax Planning-II

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	Assessment of Various entities	1.1 Assessment of Partnership Firms including LLP 1.2 Assessment of Co-operative Societies. 1.3 Assessment of Charitable Trust (Theory & Problems)
2	Miscellaneous	2.1. Clubbing of income and set off and carry forward of losses (Theory and problems) 2.2. Income Tax authorities, Return of Income and forms of Income Tax Return, Procedure for assessment – Types of assessment, Appeals & Revision, Tax Deducted at Source. 2.3. Advance Tax, Interest and Penalties, Offences and Prosecutions, Refund of Tax, Double Taxation Avoidance Agreement (DTAA)

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	Accounting For Construction Contracts And Introduction to RERA	3.1 Introduction - Accounting Treatment 3.2 Percentage of Completion Method, Completed Contract Method. 3.3 Provision for foreseeable losses-Principles to be followed while taking credit for profit on incomplete contracts 3.4 Valuation & disclosure of Work-in-progress, Escalation clause 3.5 Preparation of contract accounts as per AS7

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4	Accounts and Records under	4.1 Accounts & Records
	GST	4.2 Compulsorily Audit
		4.3 Period for Retention of Accounts

➤ **REFERENCES:**

➤ Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Bane Act CGST, SGST, IGST	H C Mehrotra	SahityaBhawan Publication	Agra
2.	Direct Taxes	Girish Ahuja & Rani Gupta	Bharat Law House	New Delhi
3.	Direct Tax, Laws & Practice	Mehrotra H C & Gupta S D	SahityaBhawan Publication	Agra
4.	Indirect Taxes	Vinod Singhanian	Tasmans Publication	New Delhi

➤ **COURSE OUTCOMES:**

**CO1:** State the concepts assessment of various entities.

**CO2:** Explain the problems on assessment of various entities.

**CO3:** Determine the structure of Income Tax authorities in India.

**CO4:** Assess the problems on Tax Deducted at Source.

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**

➤ PAPER PATTERN :-

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- <b>Tax Planning- II</b>		Max.Marks:- 20 Marks Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to - (Assignment, Open book test, Group Discussion)	10 Marks 05 Marks	<b>Total Internal Evaluation 15 Marks</b>

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- <b>Tax Planning- II SEM II</b>		Max.Marks:- 35 Marks Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>

# NEP-2020 First year PG

## Major

### FINANCIAL ECONOMICS-II

Course Code - COMAT 524

Course Type – Theory

Course Name – Financial Economics - II

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	Pricing of Derivatives	<b>1.1</b> Basic idea of derivatives <b>1.2</b> Pricing theories of futures <b>1.3</b> Pricing of options and contingent claims, Binomial method and Black – Scholars model. <b>1.4</b> Valuation of warrants & rights.
2	<b>Theory of Uncertainty</b>	<b>2.1</b> Theory of Uncertainty <b>2.2</b> Axioms of choice under uncertainty; <b>2.3</b> utility functions; expected utility theorem; <b>2.4</b> certainty equivalence, measures of risk-absolute and relative risk aversions; <b>2.5</b> measures of investment risk-variance of return, semi-variance of return, shortfall probabilities,

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	<b>Fixed Income Securities</b>	<b>3.1</b> Bond prices, spot prices, <b>3.2</b> , discount factors, and arbitrage <b>3.3</b> forward rates and yield-to-maturity <b>3.4</b> Price sensitivity, Hedging

➤ **REFERENCES:**

1. Copeland, T. E. and J. F. Weston, Financial Theory and Corporate Policy, Addison Wesley, 1992
2. Brealey, R. and S. Myers, Principles of Corporate Finance, fifth edition, New York, McGraw Hill, 1997.
3. Elton, E.J and M.J. Gruber, Modern Portfolio Theory & Investment Analysis, (fourth edition) John Wiley & Sons 1991.
4. Houthakker, H.S. and P.J. Williamson, Economics of Financial Markets, Oxford University Press, 1996

➤ **COURSE OUTCOMES:**

**CO1** The students will be able to have basic knowledge of derivatives.

**CO2** The students will have the knowledge of pricing of futures and use it in practice.

**CO3** The students will be able to know the risks and theories related to uncertainty

**CO4** The students will also have the knowledge of fixed income assets like securities.

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**

➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15</b>
<b>Marks</b> <b>PAPER PATTERN</b> <b>(NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- <b>Financial Economics - II</b>		Max.Marks:- 20 Marks Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to - (Assignment, Open book test, Group Discussion)	10 Marks 05 Marks	<b>Total Internal Evaluation</b> <b>15 Marks</b>

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35</b>
<b>Marks</b> <b>PAPER PATTERN</b> <b>(NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- <b>Financial Economics - II SEM II</b>		Max.Marks:- 35 Marks Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>

# NEP-2020 First year PG

## Major

### ADVANCE BUSINESS MANAGEMENT -II

Course Code - COMAT-525

Course Type – Theory

Course Name – Advance Business Management – II

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	Strategic Management : I	1.1. Concept, Importance, Levels of Strategy, Strategic Intent, Different type of Strategies, Strategic Analysis and Choice - Corporate Level Analysis (GAP analysis, BCG Matrix, GE9 Cell Matrix), Industry Level Analysis (Porter's 5 Forces Model). 1.2. Strategy implementation and control- Techniques of Strategy Evaluation - Functional Issues, Behavioural Issues and McKinsey's 7-S Model. Strategic Control Technique.
2	Strategic Management : II	2.2. Visit to company, bank, NGOs etc. and study the adopted strategies by the same. Develop strategies for the companies. 2.3. Submit the best suggested strategies for the visited company to the College/ Institution/ Department.

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	Contemporary Issues in Management : I	3.1. Ethical Issues- Social, Cultural, Financial, Marketing and Environment related Issues. 3.2. Management of 21st Century Organization - Challenges and Opportunities in E-Commerce, E-Business and M-Commerce.

4	Contemporary Issues in Management : II	4.1. Visit to company, social organizations etc. for collecting 21st Century issues in management and submit the hand written report about ethical issues and challenges before the organization to the College/ Institution/ Department.
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➤ **REFERENCES:**

1. Reference Books: In Search of Excellence - Tom Peters and Robert H. Waterman,
2. Strategic management – Azhar Kazmi
3. Principles of management – P.C.Tripathi and P.N.Reddy
4. Principles of Management – Koontz, O'Donnell and Weihrich

➤ **COURSE OUTCOMES:**

- Understand the techniques of strategy implementation
- Study strategies to be used in business
- Study the ethical issues in different cultures.
- Able to learn different strategies used in business industry.

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**

➤ **PAPER PATTERN :-**



<b>INTERNAL EVALUATION</b>		<b>MARKS : 15</b>
<b>Marks</b> <b>PAPER PATTERN</b> <b>(NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- <b>Advance Business Management – II</b>		Max.Marks:- 20 Marks Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to - (Assignment, Open book test, Group Discussion)	10 Marks 05 Marks	<b>Total Internal Evaluation</b> <b>15 Marks</b>

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35</b>
<b>Marks</b> <b>PAPER PATTERN</b> <b>(NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- <b>Advance Business Management – II SEM II</b>		Max.Marks:- 35 Marks Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>

### Managerial Economics-II

**Course Code - COMAT 526**

**Course Type – Theory**

**Course Name – Managerial Economics-II**

**Credit allotted - 2 Credits**

**Lectures allotted – 30 Lectures**

➤ **MODULE 1**

UNIT	TITLE	CONTENTS
1	Theory of Productions	1.1 Productions function: Short run, Long run and Cob-Douglas –Break Even Analysis
2	Price Determination and Pricing Practices	2.1 Price Discrimination – Dumping Price and Output Determination Under Monopolistic competition and Oligopoly, 2.2 Price leadership kinked demand curve price rigidity. Pricing Practices: Cost Plus, Multiple and Transfer

➤ **MODULE 2**

UNIT	UNIT TITLE	CONTENTS
3	Business Cycle	3.1 Meaning, Phases of Business Cycles Theories of 3.2 Business Cycles. Cob-Web, Hicks
4	Theories of Inflation	4.1 Theories of Inflation: Friedman theory mark-up theory, by Ackley and Bottleneck theory by Eckstim. 4.2 The Philips curve – The Relation between Unemployment and Inflation.

➤ **REFERENCES:**

1. Branson, William H. macroeconomic theory and Policy. Harper Collins India Pvt. Ltd.
2. Oliver J. Blanchard, Macroeconomics, Pearson Education
3. G.S.Gupta, Macroeconomics : theory and Applications, MacGraw- Hill Education
4. Shapiro, Macroeconomic Analysis
5. Paul A samuelson, William D Nordhaus, and Sudip chaudhuri, Macroeconomic, Mc Graw- Hill Education
6. Mithani D.M. Money, Banking, International Trade and Public finance,

➤ **COURSE OUTCOMES:**

- Get awareness regarding production, price determination and pricing practices
- Able to apply in business decision making policies.
- Understand the business cycle phenomenon
- To Study of inflation for business decision making.

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**

➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15</b>
<b>Marks</b> <b>PAPER PATTERN</b> <b>(NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- Managerial Economics-II		Max. Marks:- 20 Marks Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to - (Assignment, Open book test, Group Discussion)	10 Marks 05 Marks	<b>Total Internal Evaluation</b> <b>15 Marks</b>

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35</b>
<b>Marks</b> <b>PAPER PATTERN</b> <b>(NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- Managerial Economics-II <b>SEM II</b>		Max.Marks:- 35 Marks Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>

# NEP-2020 First year PG

## Major

### Managerial Economics-II

Course Code - COMAT 526

Course Type – Theory

Course Name – Managerial Economics-II

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	Theory of Productions	1.1 Productions function: Short run, Long run and Cob-Douglas –Break Even Analysis
2	Price Determination and Pricing Practices	2.1 Price Discrimination – Dumping Price and Output Determination Under Monopolistic competition and Oligopoly, 2.2 Price leadership kinked demand curve price rigidity. Pricing Practices: Cost Plus, Multiple and Transfer

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	Business Cycle	3.1 Meaning, Phases of Business Cycles Theories of 3.2 Business Cycles. Cob-Web, Hicks

4	Theories of Inflation	4.1 Theories of Inflation. Friedman theory mark-up theory, by Ackley and Bottleneck theory by Eckstim. 4.2 The Philips curve – The Relation between Unemployment and Inflation.
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➤ **REFERENCES:**

1. Branson, William H. macroeconomic theory and Policy. Harper Collins India Pvt. Ltd.
2. Oliver J. Blanchard, Macroeconomics, Pearson Education
3. G.S.Gupta, Macroeconomics : theory and Applications, MacGraw- Hill Education
4. Shapiro, Macroeconomic Analysis
5. Paul A samuelson, William D Nordhaus, and Sudip chaudhuri, Macroeconomic, Mc Graw- Hill Education
6. Mithani D.M. Money, Banking, International Trade and Public finance,

➤ **COURSE OUTCOMES:**

- 1. Get awareness regarding production, price determination and pricing practices
- 2. able to apply in business decision making policies.
- 3. Understand the business cycle phenomenon
- 4. To Study of inflation for business decision making.

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**

➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15</b>
<b>Marks</b> <b>PAPER PATTERN</b> <b>(NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- Managerial Economics-II		Max.Marks:- 20 Marks Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to - (Assignment, Open book test, Group Discussion)	10 Marks 05 Marks	<b>Total Internal Evaluation</b> <b>15 Marks</b>

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35</b>
<b>Marks</b> <b>PAPER PATTERN</b> <b>(NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Marks Compulsory Major- Managerial Economics-II <b>SEM II</b>		Max.Marks:- 35 Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>



# NEP-2020 First year PG

## Major

### FINANCIAL MARKETS-II

Course Code –COMAT-527

Course Type – Theory

Course Name – Financial Markets - II

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	<b>Financial Institutions, Markets, Instruments and Financial Innovations</b>	1.1 Role of financial markets and institutions; 1.2 problem of asymmetric information – adverse selection and moral hazard; financial crises. 1.3 Money and capital markets: organization, structure and reforms in India role of financial derivatives and other innovations.
2	<b>Interest Rates</b>	2.1 Determination 2.2 Sources of interest rate differentials; 2.3 Theories of term structure of interest rates; 2.4 ; interest rates in India.

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	<b>Banking System</b>	3.1 Balance sheet and portfolio management. 3.2 Indian banking system: Changing role and structure 3.3 banking sector reforms.

➤ **REFERENCES:**

1. F. S. Mishkin and S. G. Eakins, Financial Markets and Institutions, Pearson Education, 6th edition, 2009.
2. F. J. Fabozzi, F. Modigliani, F. J. Jones, M. G. Ferri, Foundations of Financial Markets and Institutions, Pearson Education, 3rd edition, 2009.
3. M. R. Baye and D. W. Jansen, Money, Banking and Financial Markets, AITBS, 1996
4. Rakesh Mohan, Growth with Financial Stability- Central Banking in an Emerging Market, Oxford University Press, 2011. 32
5. L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill, 5th edition, 2011.

**COURSE OUTCOMES:**

- **CO1** The students will have knowledge of functioning of financial markets
- **CO2** The students will know how the important variable interest rate works in the market.
- **CO3** The students will have a primary idea of banking sector

➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15</b>
<b>Marks</b> <b>PAPER PATTERN</b> <b>(NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- <b>Financial Markets - II</b>		Max.Marks:- 20 Marks Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to - (Assignment, Open book test, Group Discussion)	10 Marks 05 Marks	<b>Total Internal Evaluation</b> <b>15 Marks</b>

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35</b>
<b>Marks</b> <b>PAPER PATTERN</b> <b>(NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Marks Compulsory Major- <b>Financial Markets - II SEM II</b>		Max.Marks:- 35 Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>

## NEP-2020 First year PG

### Major (Elective)

#### ADVANCES IN COSTING-VII

Course Code -COMAET-521-A

Course Type – Theory

Course Name – Advances in Costing VII

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	Cost Book Keeping	1.1 Book - keeping, 1.2 Cost Ledger 1.3 interlocking and integral Accounts. (THEORY)
2	Reconciliation between Cost and Cost financial Accounts	2.1 Reconciliation of Cost and Financial Accounts, 2.2Reasons, needs, Methods (PRACTICAL PROBLEMS)

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	Product life cycle costing & value chain Analysis	3.1Introduction - Definition – Role of Management Accountant 3.2 Value Chain Analysis – approach for assessing (THEORY)
4	Cost allocation and Activity based costing	4.1 cost allocation 4.2 Activity Based costing (ABC) (PRACTICAL PROBLEMS)



➤ **REFERENCES:**

Sr .no.	Title of book	Author	Publisher	Place
1	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
2	Cost Accounting- Principles & Practices	Ravi M Kishor:	Taxmann	New Delhi
3	Cost Accounting Dr. Eknath Khedkar Success Publications	Dr. Eknath Khedkar S	Success Publications	pune
4	Principles and Practices of Cost Accounting	Dr. Sunita Pokharna	Success Publications	pune

➤ **COURSE OUTCOMES:**

**CO1:** Define Basic Concept of Cost Book Keeping.

**CO2:** Understand Reconciliation between Cost and Cost Financial Accounts.

**CO3:** Define concept product life costing.

**CO4:** Understand the term of cost allocation.

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

Students should secure 40% marks in each type of evaluation

➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II		Max.Marks:- 20 Marks
Compulsory Major- Advanced Accounting -IV		Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to -	10 Marks	<b>Total Internal Evaluation 15 Marks</b>
(Assignment, Open book test, Group Discussion)	05 Marks	

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 25 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II		Max.Marks:- 25 Marks
Compulsory Major- Advanced Accounting -IV		Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>

# NEP-2020 First year PG

## Major (Elective)

### BUSINESS ADMINISTRATION-VII

Course Code - COMAET 521-B

Course Type – Theory

Course Name – Business Administration- VII

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	<b>Introduction to Indian Ethical Practices</b>	1.1. Ethics at work place 1.2. Indian Ethical Practices HRM
2	<b>Indian Ethical Practices</b>	2.1. Indian Ethical Practices Finance 2.2. Indian Ethical Practices Marketing 2.3. Indian Ethical Practices Information Technology

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	<b>Emerging issues in Business Ethics</b>	3.1. Ethics in Environment – environmental crisis , 3.2. Issues relating to environmental degradation , 3.2. Natural resources depletion and pollution
4	<b>Environmental issues</b>	4.1. Sustainable Development – Meaning, Principles. 4.2. Goals of Sustainable Development, Strategy to achieve Sustainable Development

#### ➤ REFERENCES:



1. Ethics in Management – By S.S.Sherlekar (Himalaya Publication)
2. Business Ethics and Corporate Governance – By S.S.Khanka(S.Chand Publication)
3. Business Ethics and Corporate Governance – By S.K.Bhatia (Deep and Deep sons)
4. Management by Values – By S.K.Chakraborti( Oxford University Press)
5. E- Commerce – A study in Business Etics – By Rituparna Raj (Himalaya Publication).
6. E- Commerce and It's Applications – By Dr. U.S. Pandey, Rahul Srivastava and S Kulkarni (Himalaya Publishing House)

➤ **COURSE OUTCOMES:**

**CO1:** Understand the concept of Ethics at work place

**CO2:** Study Ethical Practices in various fields of industry.

**CO3:** Understand the ethics in environment

**CO4:** Study the Environment issues.

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**

➤ PAPER PATTERN :-

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- <b>Business Administration- VII</b>		Max.Marks:- 20 Marks Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to - (Assignment, Open book test, Group Discussion)	10 Marks 05 Marks	<b>Total Internal Evaluation 15 Marks</b>

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- <b>Business Administration- VII SEM II</b>		Max.Marks:- 35 Marks Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>

# NEP-2020 First year PG -Major

## Major (Elective)

### Advanced Accounting- VII

Course Code -COMAET-521-C

Course Type – Theory

Course Name – Advanced Accounting - VII

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	Indian Accounting Standard	1.1 Indian Accounting Standards: Meaning, Introduction, 1.2 Applicability of Accounting standards. 1.3 List of accounting Standards.
2	Consolidated Financial Statements	2.1 Introduction 2.2 Consolidated Accounts of Holding and two Consolidated (Holding company and Two subsidiaries) AS.21.

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	Amalgamation of Company	3.1 Amalgamation: Meaning Advantages and disadvantages for companies 3.2 Preparation of Balance sheet after Amalgamation of Company
4	Recent Trends in Accounting	4.1 Introduction 4.2 Forensic Accounting 4.3 Environmental Accounting Theory: 4.3 Responsibility Accounting.

➤ **REFERENCES:**

- 1 Advanced Accounts Jain and Narang Kalyani Publishers, Ludhiana Ludhiana
- 2 Accountancy, Volume-I and II Sr. K. Paul New Central Book Agency, Kolkata Kolkata
- 3 Accounting Theory Dr. L. S. Porwal Tata McGraw Hill 5. Accounting Text & Cases Robert Anthony, D.F.Hawkins & K.A. Merchant Tata McGraw Hill
- 4 Corporate Accounting Dr.S.N. Maheshwari: Viakas Publishing House Pvt. Ltd. New Delhi New Delhi 7. Advanced Accounting Dr. Sadashiv Shirgave Success Publications Pune

➤ **COURSE OUTCOMES:**

- 1. Gain knowledge of Indian Accounting Standard and Recent trends in accounting
- 2. Understand calculation of Consolidated Financial Statement.
- 3. To study Preparation of Balance sheet after Amalgamation of Company.

**EVALUATION PATTERN:**

<b>INTERNAL EVALUATION</b>	<b>15 Marks</b>
<b>EXTERNAL EVALUATION</b>	<b>35 Marks</b>

**Students should secure 40% marks in each type of evaluation**

➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- <b>Advanced Accounting - VII</b>		Max.Marks:- 20 Marks Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to - (Assignment, Open book test, Group Discussion)	10 Marks 05 Marks	<b>Total Internal Evaluation 15 Marks</b>

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- <b>Advanced Accounting - VII SEM II</b>		Max.Marks:- 35 Marks Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>



# NEP-2020 First year PG

## Major (Elective)

### ADVANCES IN COSTING-V

Course Code - COMAET- 522-A

Course Type – Theory

Course Name – Advances in Costing - V

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	Marginal Costing Cost Control	1.1Marginal Costing- Meaning, Concept of variability of cost, 1.2contribution P/V ratio (THEORY)
2	Cost – Volume - Profit Analysis and differential Costing	1.1 Cost- Volume- Profit Analysis- Procedure and 1.2 Practical, application. Differential Costing Differential costs (PRACTICAL PROBLEMS)

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	Cost Control	3.1Introduction Process of Cost Control and Cost Reduction (THEORY)
4	Cost Reduction	4.1Cost Reduction Programe and its implementation: 4.2 Methods and Techniques Measurement of productivity (THEORY)

➤ **REFERENCES:**

Sr .no.	Title of book	Author	Publisher	Place
1	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
2	Cost Accounting- Principles & Practices	Ravi M Kishor:	Taxmann	New Delhi
3	Cost Accounting Dr. Eknath Khedkar Success Publications	Dr. Eknath Khedkar S	Success Publications	pune
4	Principles and Practices of Cost Accounting	Dr. Sunita Pokharna	Success Publications	pune

➤ **COURSE OUTCOMES:**

- **CO1:** Define Basic Concept of cost control and Reduction
- **CO2:** Calculation of Cost – Volume - Profit Analysis and differential Costing
- **CO3:** Define concept COST CONTROL
- CO4:** Understand cost Reduction

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**



➤ PAPER PATTERN :-

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM I Compulsory Major- Advanced in Costing - V                      Time :- 1 hr		Max.Marks:- 20 Marks
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to - (Assignment, Open book test, Group Discussion)	10 Marks 05 Marks	<b>Total Internal Evaluation 15 Marks</b>

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- Advanced in Costing - V <b>SEM II</b>		Max.Marks:- 35 Marks Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[05]
Q.2} Write a short notes (any ONE out of TWO)		[05]
Q.3} Practical Problem or Practical Problem (any ONE out of TWO)		[15]
<b>TOTAL</b>		<b>[35]</b>

# NEP-2020 First year UG

## Major (Elective)

### BUSINESS ADMINISTRATION- V

Course Code - COMAET 522-B

Course Type – Theory

Course Name – Business Administration- V

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	<b>Cross Functional areas</b>	1.1 Finance and Knowledge Management Marketing and Knowledge Management 1.2 E- Commerce and Knowledge Management
2	<b>Knowledge Management</b>	2.1 TQM and Knowledge Management 2.2 CRM and Knowledge Management 2.3 Human Resource and Knowledge Management

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	<b>Knowledge Strategies</b>	3.1 Meaning, Nature, Scope and knowledge strategy creation 3.2 Using Knowledge Management to safeguard 3.3 Intellectual Property
4	<b>Prospectus of Knowledge Strategies</b>	4.1 Knowledge engineering for IT based services 4.2 Future Prospects of Knowledge Intensive Business 4.3 Services and its impact on the economy

➤ **REFERENCES:**

1. Knowledge Management – By Elias and Hassan Gazai ( Pearson Publication)
2. E-World Emerging Education Pvt. Ltd. – By Arpita Gopal and Chandranil Singh
3. Knowledge Management Toolkit – By AmritTiwan
4. Knowledge Management Field Work – By Bukowitz W. R. and Williams R. I.
5. Building the Knowledge Management Network – By Egaallo C.F.
6. Change Management for Competitive Success – By Pettigrwe A., Whipp R.,(Infinity Books

➤ **COURSE OUTCOMES:**

**CO1:** Understand the concept of cross functional areas

**CO2:** Study Knowledge management.

**CO3:** Understand the knowledge management

**CO4:** Study the Environment issues.

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**

➤ **PAPER PATTERN :-**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- <b>Business Administration- V</b>		Max.Marks:- 20 Marks Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to -	10 Marks	<b>Total Internal Evaluation 15 Marks</b>
(Assignment, Open book test, Group Discussion)	05 Marks	

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II Compulsory Major- <b>Business Administration- V SEM II</b>		Max.Marks:- 35 Marks Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>

# NEP-2020 First year UG

## Major

### ADVANCED ACCOUNTING - V

Course Code - COMAET 522-C

Course Type – Theory

Course Name – Advanced Accounting - V

Credit allotted - 2 Credits

Lectures allotted – 30 Lectures

#### ➤ MODULE 1

UNIT	TITLE	CONTENTS
1	Introduction IFRS and GAAP	1.1 IFRS and GAAP Introduction Meaning and Applications, 1.2 Difference between IFRS and GAAP
2	Liquidation of Company	2.1 Liquidation: Concepts, Definition, types Method, benefits and Process. 2.2 Preparation of statement of affairs

#### ➤ MODULE 2

UNIT	UNIT TITLE	CONTENTS
3	Absorption of Company	3.1 Absorption: Meaning Advantages and disadvantages for companies 3.2 Preparation of Balance sheet after Absorption of Company
4	Accounting Software	4.1 Introduction 4.2 Various Indian Accounting Software

➤ **REFERENCES:**

- 1 Advanced Accounts Shukla and Grewal S. Chand & Co Ltd. New Delhi Delhi
- 2 Accountancy, Volume-I and II Sr. K. Paul New Central Book Agency, Kolkata Kolkata
- 3 Accounting Theory Dr. L. S. Porwal Tata McGraw Hill 5. Accounting Text & Cases Robert Anthony, D.F.Hawkins & K.A. Merchant Tata McGraw Hill
- 4 Corporate Accounting Dr.S.N. Maheshwari: Viakas Publishing House Pvt. Ltd. New Delhi New Delhi 7. Advanced Accounting Dr. Sadashiv Shirgave Success Publications Pune.

➤ **COURSE OUTCOMES:**

- 1 Gain knowledge of IFRS and GAAP
- 2 Understand calculation of Preparation of statement of affairs.
- 3 To study Preparation of Balance sheet after Absorption of Company

**EVALUATION PATTERN:**

**INTERNAL EVALUATION**

**15 Marks**

**EXTERNAL EVALUATION**

**35 Marks**

**Students should secure 40% marks in each type of evaluation**

<b>INTERNAL EVALUATION</b>		<b>MARKS : 15 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II		Max. Marks:- 20 Marks
Compulsory Major- <b>Advanced Accounting - V</b>		Time :- 1 hr
Q.1} Fill in the blank with the most appropriate alternative (any Five out of Seven)		[5]
Q.2} Write a short note (any one out of Two)		[5]
Q.3} Explain in Brief		[10]
<b>TOTAL</b>		<b>20</b>
20 marks converted in to -	10 Marks	<b>Total Internal Evaluation 15 Marks</b>
(Assignment, Open book test, Group Discussion)	05 Marks	

<b>EXTERNAL EVALUATION</b>		<b>MARKS: 35 Marks</b>
<b>PAPER PATTERN (NEP 2020 AUTONOMUS)</b>		
M.COM PART I SEM II		Max. Marks:- 35 Marks
Compulsory Major- <b>Advanced Accounting - V SEM II</b>		Time :- 2 hrs
Q.1} Answer in ONE sentence (any Five out of Seven )		[5]
Q.2} Write a short notes (any TWO out of Three)		[10]
Q.3} Explain in detail (any TWO out of Three)		[20]
<b>TOTAL</b>		<b>[35]</b>



