



॥ सा विद्या या विमुक्तये ॥

स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

'ज्ञानतीर्थ', विष्णुपुरी, नांदेड - ४३१ ६०६ (महाराष्ट्र राज्य) भारत

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

'Dnyanteerth', Vishnupuri, Nanded - 431 606 (Maharashtra State) INDIA

स्वामी रामानंद तीर्थ
मराठवाडा विद्यापीठ, नांदेड

Established on 17th September, 1994, Recognized By the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'B++' grade

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वाणिज्य व व्यवस्थापन विद्याशाखे
अंतर्गत राष्ट्रीय शैक्षणिक धोरण
२०२० नुसार पदव्युत्तर प्रथम वर्षाच्या
सुधारित अभ्यासक्रमाबाबत.

प रि प त्र क

संदर्भ :- जा. क्र. शै-१/एनईपी-२०२०/वाव्य/पीजी/२०२३-२४/१२६, दिनांक :
०६/०७/२०२४.

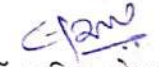
या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक १६ जून २०२३ रोजी संपन्न झालेल्या मा. विद्यापरिषदेच्या बैठकीत ऐनवेळचा विषय क्रमांक ११/५६-२०२३ अन्वये मान्यता दिल्यानुसार प्रस्तुत विद्यापीठाच्या वाणिज्य व व्यवस्थापन विद्याशाखे अंतर्गत एम. कॉम. प्रथम वर्षाचा अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष २०२३-२४ पासून लागू करण्यात आले होते. मा. प्र. अधिष्ठाता, व वाणिज्य व व्यवस्थापन विद्याशाखेच्या अभ्यासमंडळांनी सादर केलेले प्रथम वर्षाच्या अभ्यासक्रमात किरकोळ दुरुस्ती करून अभ्यासक्रम सादर केलेले खालील अभ्यासक्रम लागू करण्यात येत आहे.

- 1) M. Com. I year (University Campu) & Sub-Campus, Latur, Parbhani.)
- 2) M. Com. I year (New Model Degree College, Hingoli.)
- 3) M. Com. I year (Affiliated Colleges.)

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या www.srtmun.ac.in या संकेतस्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी, ही विनंती.

'ज्ञानतीर्थ' परिसर,
विष्णुपुरी, नांदेड - ४३१ ६०६.

जा.क्र.:शै-१/एनईपी-१/एम.कॉम /सुधारित/२०२४-२५/१७६
दिनांक २५.०७.२०२४


डॉ. सरिता लोसरवार
सहा.कुलसचिव
शैक्षणिक (१-अभ्यासमंडळ)
विभाग

- प्रत : १) मा. आधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
२) मा. संचालक, परीक्षा व मुल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
३) मा. प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
४) मा. संचालक, सर्व संकुले परिसर व उपपरिसर, प्रस्तुत विद्यापीठ
५) मा. प्राचार्य, न्यू मॉडल डिग्री कॉलेज हिंगोली.
६) सिस्टीम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ. याना देवून कळविण्यात येते की, सदर परिपत्रक संकेतस्थळावर पसिष्ट करण्यात यावे

SWAMI RAMANAND TEERTH
MARATHWADA UNIVERSITY, NANDED - 431 606



**(R-23 Structure and Syllabus of Two Years Post Graduate Program
in Commerce with Multiple Entry and Exit Option)**

MASTER OF COMMERCE

New Model Degree College, Hingoli

**Under the Faculty of
FACULTY OF COMMERCE & MANAGEMENT**

Effective from Academic year 2023 – 2024
(As per NEP-2020)



Swami Ramanand Teerth Marathwada University, Nanded

Faculty of Commerce and Management

R-23 Credit Framework for Two Year PG Program in Commerce with Multiple Entry and Exit Option

Master of Commerce (New Model Degree College, Hingoli)

Effective from Academic year 2023 – 2024 (As per NEP-2020)

Subject: Commerce

Year & Level	Sem.	Major Subject		RM	OJT / FP	Research Project	Credits	Total Credits
		(DSC)	(DSE)					
1	2	3	4	5	6	7	8	9
I (6)	1	DSC401 (4 Cr) DSC402 (4 Cr) DSC403 (4 Cr)	Elective (Any one) DSE401 (4 Cr) DSE402 (4 Cr) NPTEL/SWYAM (4 Cr) (From same Discipline)	Research Methodology RM401 (4 Cr)	--		20	40
	2	DSC451 (4 Cr) DSC452 (4 Cr) DSC453 (4 Cr)	Elective (Any one) DSE451 (4 Cr) DSE452 (4 Cr) NPTEL/SWYAM (4 Cr) (From same Discipline)	--	On Job Training OJT451 (4 Cr)	--	20	
Exit option: Exit Option with PG Diploma (after 2024-25)								
II (6.5)	3	DSC501 (4 Cr) DSC502 (4 Cr) DSC503 (4 Cr)	Specialization (Any one) DSE501 (4 Cr) DSE502 (4 Cr) DSE503 (4 Cr) DSE504 (4 Cr)	--		Research Project(Field Survey) RP601 (4 Cr)	20	40
	4	DSC551 (4 Cr) DSC552 (4 Cr)	Specialization (Any one) DSE551 (4 Cr) DSE552 (4 Cr) DSE553 (4 Cr) DSE554 (4 Cr)	Research Project (Research Publication Ethics) RP551 (2 Cr)		Research Project RP552 (6Cr)	20	
Total Credits		44	16	06	04	10	80	

Abbreviations: DSC: Department/Discipline Specific Core (Major) DSE: Department/Discipline Specific Elective (Major) OJT: On Job Training: Internship/Apprenticeship RM: Research Methodology RP: Research Project/Dissertation

M.Com. (IstYear): Semester I (Level 6) *New Model Degree College, Hingoli*

Teaching Scheme

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
Discipline Specific Core (DSC)	CCOMDSC3401	Business Economics	4	--	4	--	4
	CCOMDSC3402	Management function and Behaviors	4	--	4	--	4
	CCOMDSC3403	Quantitative Techniques for Business Decision	4	--	4	--	4
Discipline Specific Elective (DSE) (Any one)	CCOMDSE3401	International Business Environment	4	--	4	--	4
	CCOMDSE3402	Corporate legal framework					
		NPTEL/SWAYAM					
<i>Research Methodology</i>	CCOMRM3401	Research Methodology in Commerce	4	--	4	--	4
Total			20	--	20	--	20

Examination Scheme

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			CA (Continuous Assessment)	ESE (End of Semester Examination)	CA (Continuous Assessment)	ESE (End of Semester Examination)	
Discipline Specific Core (DSC)	CCOMDSC3401	Business Economics	20	80	--	--	100
	CCOMDSC3402	Management function and Behaviors	20	80	--	--	100
	CCOMDSC3403	Quantitative Techniques for Business Decision	20	80	--	--	100
Discipline Specific Elective (DSE) (Any one)	CCOMDSE3401	International Business Environment	20	80	--	--	100
	CCOMDSE3402	Corporate legal framework					
		NPTEL/SWAYAM					
<i>Research Methodology</i>	CCOMRM3401	Research Methodology in Commerce	20	80	--	--	100
Total			100	400	--	--	500

NOTE:

1. Learner / student must pass (with minimum 40%marks) separately in CA and ESE
2. 1 Credit = 25 Marks, Weekly 1 hour (60 min.) for Theory & 2 hours (120 min.) for practical.

M.Com. (IstYear): Semester II (Level 6) *New Model Degree College, Hingoli*

Teaching Scheme

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
Discipline Specific Core (DSC)	CCOMDSC3451	Accounting For Business Decisions	4	--	4	--	4
	CCOMDSC3452	Corporate Tax Planning and Management	4	--	4	--	4
	CCOMDSC3453	Operation Research	4	--	4	--	4
Discipline Specific Elective (DSE) (Any one)	CCOMDSE3451	Strategic Management	4	--	4	--	4
	CCOMDSE3452	E- Commerce					
		NPTEL/SWYAM					
On Job Training	CCOMOJT3451	On Job Training	--	08	--	4	4
Total			16	08	16	04	20

Examination Scheme

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			CA (Continuous Assessment)	ESE (End of (Semester Examination))	CA (Continuous Assessment)	ESE (End of (Semester Examination))	
Discipline Specific Core (DSC)	CCOMDSC3451	Accounting For Business Decisions	20	80	--	--	100
	CCOMDSC3452	Corporate Tax Planning and Management	20	80	--	--	100
	CCOMDSC3453	Operation Research	20	80	--	--	100
Discipline Specific Elective (DSE) (Any one)	CCOMDSE3451	Strategic Management	20	80	--	--	100
	CCOMDSE3452	E- Commerce					
		NPTEL/SWYAM					
On Job Training	CCOMOJT3451	On Job Training	--	--	40	60	100
Total			80	320	40	60	500



**Swami Ramanand Teerth Marathwada University,
Nanded's**

**(R-23 Syllabus of Two Years PG Program in
Commerce with Multiple Entry and Exit Option)**

M.Com. (Ist Year): Semester I (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management
Effective from Academic Year 2023 – 2024
(As per NEP-2020)

New Model Degree College, Hingoli



Swami Ramanand Teertha Marathwada University, Nanded

(R-23 Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

M.Com. (Ist Year): Semester I (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Business Economics

(Discipline Specific Core)

Course Code: CCOMDSC3401

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Business Economics, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> To develop managerial skill & talent of the students to take decision in changing economic environment. To boost theoretical base of the subject among the students. To make the students be acquainted with the principles and theories of economics as are applicable in managerial decision making. To make help the students to compare different market structures with each another for product pricing. To make able the students to understand the pricing of factors under different theories.
Course Outcomes:	<ol style="list-style-type: none"> Students will be acquainted with the principles and theories of economics as are applicable in managerial decision making. Students will be able to utilize the concept of utility, elasticity of demand, indifference curve analysis and consumers equilibrium etc. Students will be able to apply various economic principles and theories as are applicable in business production and cost. The students will able to compare different market structures with each another for product pricing. The students will be able to understand the pricing of factors under different theories.

Course Teaching and Evaluation Scheme

<u>Teaching Scheme</u>				<u>Evaluation Scheme</u>					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Business Economics	12
	1.1	Meaning, Definitions and Characteristics of business Economics;	
	1.2	Business Economics and decision making;	
	1.3	Role & responsibilities of business economist.	
	1.4	The K-economy indicators, K- economy in developing countries.	

2.0		Production Theory	12
	2.1	Production Function; Law of Variable Proportions;	
	2.2	Laws of Returns to Scale; Economies and Diseconomies of Scales	
	2.3	Iso Quant Curve Technique; Producer's Equilibrium under Iso Quant Curve Analysis	
	2.4	Cost Function; Determinants of Costs, Type of Costs, Short Run and Long Run Costs,	
3.0		Theory of Cost and forecasting	13
	3.1	Introduction, Short run and long run cost, Its nature, shape and inter relationship,	
	3.2	Cost estimation and methods of cost estimation and cost forecasting, cost reduction and cost control.	
	3.3	Demand forecasting, methods of demand forecasting.	
4.0		Pricing policies & methods	13
	4.1	Introduction, objectives of pricing policy, factors affecting on pricing policy.	
	4.2	Methods of pricing, cost plus pricing, going rate pricing, managerial cost pricing, skimming price.	
	4.3	Law penetration pricing, transfer pricing, price discrimination.	
	4.4	International price discrimination & dumping.	
5.0		Inflation	10
	5.1	Meaning, definition, characteristics of inflation.	
	5.2	Types of inflation, Inflation in terms of demand pull and cost push.	
	5.3	Effects of inflation, measures to control inflation.	
		Total	60 Hrs

Reference Books:

- 1) Chopra O.P. -Managerial economics, Tata MC graw hill N. Delhi
- 2) Dean Joel - Managerial economics, Prentice hall, N.Delhi
- 3) Varshney R & Oth - Managerial economics, sltan chand & sons N.Delhi
- 4) Dwivedi D.N. - Managerial economics – vikas pub. House. N.Delhi
- 5) Mehta P.L. - Managerial economics, s. chand & co. N.Delhi
- 6) Gopal Krishana- A study of Managerial economics, Himalya Pub. House N.Delhi

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



Swami Ramanand Teertha Marathwada University, Nanded

(R-23 Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

M.Com. (Ist Year): Semester I (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Management Function and Behaviors

(Discipline Specific Core)

Course Code: CCOMDSC3402

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Management Function and Behaviors, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> 1. The Objective of this course is to acquaint students with the management function, Concepts, tools and techniques of management. 2. To make able the students towards Concept of Organizations. 3. To make able the students to Measurement of personality, Theories of personality. 4. To make help the students to Maslow's Need priority Model. Maslow's Need Hierarchy. 5. To make able the students to understand the Concept of group.
Course Outcomes:	<ol style="list-style-type: none"> 1. Students will be acquired the knowledge of Management Function and Behaviors. 2. Students will be able to utilize the concept of organization. 3. Students will be able to know the Concept of Organizations. 4. The students will able to Group concesiveness, factor, affecting group concesiveness. 5. The students will be able to understand the Management Function and Behaviors.

Course Teaching and Evaluation Scheme

<u>Teaching Scheme</u>				<u>Evaluation Scheme</u>					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction	12
	1.1	Concept of Organisations, Characteristics of organization,	
	1.2	Types of organisation, Importance of organization.	
	1.3	Organizational behavior, Definitions, Nature and scope.	
	1.4	Evolution of organizational behavior, Hawthorne studies.	
2.0		Personality	12
	2.1	Meaning and nature, Determinants of personality .	
	2.2	Measurement of personality, Theories of personality.	
	2.3	Personality facts influencing behavior at work .	
3.0		Motivation	13
	3.1	Concept of motivation, Nature of motivation, Importance of motivation in an organization.	
	3.2	Tools and Techniques of motivation or incentives.	

	3.3	Maslow's Need priority Model. Maslow's Need Hierarchy.	
	3.4	Theories of motivation. Theory X and Y and its assumptions.	
4.0		Group Behavior	13
	4.1	Concept of group, Definitions of groups, characteristics of group,	
	4.2	Types of groups, Reasons for formation of group.	
	4.3	Stages of group formation, Group Behaviour,	
	4.4	Group conciseness, factor, affecting group conciseness.	
5.0		Interpersonal Behavior and influencing Relationships	10
	5.1	Introduction, Approches explaining inter personal attraction.	
	5.2	Basic principles of inter personal attraction.	
	5.3	Developing Inter personal Relationships.	
	5.4	Different ways of influencing Behaviour.	
		Total	60 Hrs

Reference Books:

- 1) Management concepts and organizational Behaviour. - K. Aswathappa.
- 2) Organisational Behaviour (Concepts and Cases) - Dr. Anjali Ghanekar.
- 3) Organisational Behaviour -K. Aswathappa _ _G. Sudarsana Reddy.
- 4) Organisational Behaviour - Anil Mehta. Bhumija Chouhan.

Continuous Assessment (CA):

3. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

4. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):

4. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
5. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
6. The students need to solve total 5 questions.



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

M.Com. (Ist Year): Semester I (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Quantitative Techniques for Business Decision

(Discipline Specific Core)

Course Code: CCOMDSC3403

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Mathematics and Statistics.
Course Objectives:	1. To provide basic knowledge related to Quantitative Techniques.
	2. To understand the various statistical tools and techniques used in Business.
	3. To understand the methods of decision making using quantitative techniques.
	4. To understand and use Statistical Inference.
	5. To Understand and use various methods of testing of hypothesis
Course Outcomes:	1. Students will understand the importance of Business forecasting.
	2. Students will understand quantitative techniques used in Business.
	3. Understand the various methods of quantitative techniques used in Business.
	4. Students will know and use various methods of hypothesis testing.
	5. Student will understand how quantitative techniques are used to summarize, analyze and interpret data.

Course Teaching and Evaluation Scheme

<u>Teaching Scheme</u>				<u>Evaluation Scheme</u>					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Business Forecasting	10
	1.1	Meaning and Definition of Business Forecasting; Role of Business Forecasting	
	1.2	Steps in Business Forecasting	
	1.3	Methods of Business Forecasting	
	1.4	Time Series Analysis-Problems on Least Square Method	
2.0		Correlation Analysis.	10
	2.1	Introduction and Significance of the study of Correlation Analysis	
	2.2	Types of correlation – Positive and Negative correlation, Simple, Partial and Multiple Correlation, Linear and No-linear Correlation	
	2.3	Zero order, First order and Second order coefficients.	
	2.4	Numerical Problems Partial and Multiple Correlation	

3.0		Regression Analysis	15
	3.1	Introduction of Regression Analysis	
	3.2	Uses of Regression Analysis	
	3.3	Multiple Regression Analysis: Advantages and Limitations	
	3.4	Multiple Regression Plane and Numerical Problems	
4.0		Association of Attributes	10
	4.1	Introduction, Association of Attributes	
	4.2	Difference between Correlation and Association	
	4.3	Methods of studying association	
	4.4	Yule's Coefficient- Numerical Problems	
5.0		Statistical Inference- Tests of Hypothesis.	15
	5.1	Introduction to Hypothesis Testing	
	5.2	Procedure of hypothesis testing	
	5.3	Chi Square Test – Introduction and Numerical Problems	
	5.4	F Test and T Test – Introduction and Numerical Problems	
		Total	60 Hrs

Reference Books:

1. Dr S P Gupta- Statistical Methods: Sultan Chand and Sons Publications.
2. S C Gupta- Fundamental of Statistics- Himalaya Publishing House

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



Swami Ramanand Teerth Marathwada University, Nanded
(R-23 Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

M.Com. (Ist Year): Semester I (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: International Business Environment

(Discipline Specific Elective)

Course Code: CCOMDSE3401

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Business Environment, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> To make the students be acquainted with the nature, scope and structure of International Business. To make able the students to understand different approaches and stages of business internationalization. To make able the students to understand types of international investment and international investment theories. To enable the students to understand concept of FDI, MNCs and their pros and cons. To make able the students to the understand the influence of various environmental factors on international business Operations.
Course Outcomes:	<ol style="list-style-type: none"> Students will able to explain the concept of the various constituents of environment and their impact on Business. Students will be able to apply trade theories, investment theories and exchange rate theories and their impact on business. Students will be able to analyse the principle and the different exchange rate regimes' impact on business. The students will able to compare different types of International Investments with each another and their impact on Domestic Business. The students will be able to understand the role of International Economic Institution.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to International Business	12
	1.1	Meaning, Definitions and Characteristics of International Business;	
	1.2	International Business Approaches; Modes of entry into International Business;	
	1.3	Scope of International Business; Advantages of International Business.	
	1.4	Problems of International Business.	
2.0		International Financial Environment	12

	2.1	Meaning and Types of Foreign/International Investment;	
	2.2	International Investment theories;	
	2.3	Factors affecting International Investment	
	2.4	International Economic Institutions: - WTO, IMF, World Bank, UNCTAD	
3.0		Foreign Direct Investment	12
	3.1	Meaning and Definition of Foreign Direct Investment;	
	3.2	Factors influencing Foreign Direct Investment;	
	3.3	Reasons for Foreign Direct Investment;	
	3.4	Costs and Benefits of Foreign Direct Investment	
4.0		Multinational Corporations	12
	4.1	Definition and Concept of Multinational Corporation;	
	4.2	Factors that contributed growth of MNCs;	
	4.3	Advantages and Disadvantages of MNCs to the Host and Home country;	
	4.4	Multinational Corporation in India and their role in India	
5.0		Development and Regulation of India's Foreign Trade	12
	5.1	Foreign Trade (Development and Regulation) Act, 1992;	
	5.2	Foreign Trade Policy;	
	5.3	Export Promotion: Production Assistance and Marketing Assistance;	
	5.4	Foreign Exchange Management Act, 1999.	
Total			60

Reference Books:

1. Francis Cherunilam: "Business Environment Text and Cases", Himalaya Publishing House, Mumbai.
2. Francis Cherunilam: "International Trade and Export Management", Himalaya Publishing House, Mumbai.
3. P. Subha Rao: "International Business Text and Cases", Himalaya Publishing House, Mumbai.
4. Aswathappa: "International Business Management", Tata Mcgraw Hill.

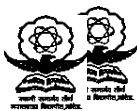
Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



Wami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

M.Com. (Ist Year): Semester II (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Corporate Legal Framework

(Discipline Specific Elective)

Course Code: CCOMDSE3402

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Commercial and Mercantile Law, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> To impart knowledge on the essential elements of a valid contract, to make familiarise the students with the special laws in business. To provide the legal environment as it relates to commerce, focusing on the laws and legal system of the India. To enable each student to establish a sustainable working knowledge base of the core legal terms and concepts necessary for making informed business judgments throughout their subsequent career. To create legal awareness among the students. To provide brief idea about the frame work of Indian business law.
Course Outcomes:	<ol style="list-style-type: none"> Students will be able to understand the essential elements of a valid contract, to make familiarise the students with the special laws in business. Students will be able to understand legal environment relating to commerce and business. Students will be able to establish a sustainable working knowledge base of the core legal terms and concepts necessary for making informed business judgments throughout their subsequent career. Students will be acquainted with the legal awareness. Students will be acquainted with frame work of Indian business law.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Commercial and Mercantile Laws	09
	1.1	The Nature of law.	
	1.2	Classification of laws	
	1.3	Some basic principles of legal liability;	
	1.4	Functions of Commercial and Mercantile Laws	
2.0		Law of Contract 1872	15
	2.1	Contract: Meaning, Nature and Types, Historical Background of Indian Contract Laws,	
	2.2	Major Definitions under Indian Contract Act, 1872.	
	2.3	Formation of an Agreement, Proposal and Acceptance- Their various forms, Essential Elements of Contract	

	2.4	Minors, Persons of Unsound Mind, Persons disqualified by Law.	
.0		Consumer Protection Act 2019	13
	3.1	The Consumer protection Act 2019 Meaning, Objectives, Nature and Importance.	
	3.2	Who is A Consumer, Consumer Rights, Consumer Responsibilities,	
	3.3	Redressal Agencies Under the Consumer Protection Act, District Commission, State Commission, National Commission,	
	3.4	Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.	
4.0		Intellectual Property Rights	13
	4.1	Introduction of Intellectual Property rights in India	
	4.2	Patents - Meaning, Salient features of Patent Conditions for an invention to be patented, Procedure for Obtaining a Patent, Opposition to Grant of Patent Term of Patent.	
	4.3	Trade Marks- Meaning Concept, functions of Trade mark, Types of Trade Marks, Registration of Trade Mark, Procedure for Registration of TM, Infringement and remedies.	
	4.4	Copyrights: Meaning, Copy right Board and registration of Copy right, Term of Copy right, Rights, who owns the rights and duration. Meaning of Fair use. Infringement of Copy rights and remedies	
5.0		The Company Law 2013	10
	5.1	Introduction to Company Law, Meaning, Nature, Features of a Company,	
	5.2	Shares and Share Capital Meaning and types of Capital, Concept of issue and allotment, Issue of Share certificates, Further Issue of Share Capital, Issue of shares on Private and Preferential basis, Rights issue and Bonus Shares, Sweat Equity Shares and ESOPs, Issue and Redemption of preference shares.	
	5.3	Debt Instruments: Issue and redemption of Debentures and Bonds.	
	5.4	Board Constitution and its Powers: Board composition, Restriction and Powers of Board, Board Committees- Audit Committee, Nomination and Remuneration Committee, Stakeholder relationship Committee and other Committees.	
		Total	60 Hrs

Reference Books:

1. N. D. Kapoor's "Elements of Mercantile Law" Sultan Chand & Sons Private Limited, 10 February 2020
2. Rohini Aggarawal " Mercantile & Commercial Laws" Taxmann Publications Private Limited, 29 September 2022.
3. Taxmann's "Companies Act 2013" Taxmann Publications Private Limited, 25 January 2023.
4. Bare Act "Intellectual Property Laws" Commercial Law Publishers (India) Pvt. Ltd. - 2023/Edition
5. Professor (Dr.) V.K. Agarwal, "CONSUMER PROTECTION ACT, 2019" 1 January 2022.

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

M.Com. (Ist Year): Semester I (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Research Methodology in Commerce

Course Code: CCOMRM3401

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Research, Classroom, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> To make the students be acquainted with the basics of research methodology in general and in Commerce in particular. To enable students to understand the construction of research problem and research hypothesis. To make students understand the process of sampling and data collection To make students understand the methods of data analysis and interpretation. To make students acquainted with the skills of research report writing.
Course Outcomes:	<ol style="list-style-type: none"> Students will be able to understand the concepts and types of research in commerce. Students will be able to construct the research problem and formulate the hypothesis. Students will be able to understand the process and types of sampling and data collection. Students will be able to make data analysis and its interpretation. The students will be able to write a research report on a topic of their interest.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Research	12
	1.1	Meaning and Definition of Research; Importance and Scope of Research;	
	1.2	Types of Research and Methods of Research;	
	1.3	Research Problem and Research Proposal	
	1.4	Formulation of Research Objectives and Research Hypothesis.	
2.0		Data Collection	12
	2.1	Concept of data; types of data, sources of data;	
	2.2	Methods of Primary and Secondary Data Collection.	
	2.3	Introduction to Sampling and stages of Sampling, difference between universe and sample;	
	2.4	Methods of Probability & Non-Probability Sampling;	

3.0		Data Analysis and Interpretation	
	3.1	Editing and coding of data; Classification and tabulation of data;	13
	3.2	Interpretation of data;	
	3.3	Use of Statistical tools and techniques for data analysis	
	3.4	Presentation of data- Use of charts, graphs, and diagrams	
4.0		Hypothesis Testing	
	4.1	Meaning and Procedure of Hypothesis Testing	13
	4.2	Types of Hypotheses; Types of Errors;	
	4.3	Chi Square Test;	
	4.4	Numerical Problems on Chi Square Test.	
5.0		Research Report Writing	
	5.1	Research Report: Meaning and features	10
	5.2	Types of Research Report;	
	5.3	Elements of Research Report;	
	5.4	Referencing styles; Citation and bibliography	
		Total	60Hrs

Reference Books:

1. Santosh Gupta, Research Methodology and Statistical Techniques, Deep and Deep Publication, Delhi
2. S. Mohan & R. Elangovan, Research Methodology in Commerce, 2007, Deep and Deep Publication, Delhi
3. C.B .Kothari, Research Methodology – Methods & Techniques, New Age International publication, New Delhi.
4. Dr. Vijaya Upagade and Dr. Arvind Shende, Research Methodology, S. Chand and Co., Delhi.
5. Dr. R.M. Bhigania, Research Methodology, Sharda Prakashan, Pune.
6. Jai Narayan Sharma, Research Methodology, Regal Publications, New Delhi.

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



**Swami Ramanand Teerth Marathwada University,
Nanded's**

**(R-23 Syllabus of Two Years PG Program in
Commerce with Multiple Entry and Exit
Option)**

M.Com. (1st Year): Semester II (Level 6)

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

New Model Degree College, Hingoli



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

M.Com. (Ist Year): Semester II (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Accounting for Business

(Discipline Specific Core)

Course Code: CCOMDSC3451

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Business Economics, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> To make the students be acquainted with the principles and practices of accounting as are applicable in managerial decision making. To make able the students to utilize the concept of Budget, Budgeting and Budgetary Control. To make able the students to apply technique of Standard Costing and Variance Analysis. To make able the students to apply technique of Marginal Costing and Cost Volume Profit Analysis. To make able the students to apply technique of Inflation Accounting or Price Level Accounting.
Course Outcomes:	<ol style="list-style-type: none"> Students will be acquainted with the principles and practices of accounting as are applicable in managerial decision making. Students will be able to utilize the concept of Budget, Budgeting and Budgetary Control. Students will be able to apply technique of Standard Costing and Variance Analysis The students will able to apply technique of Marginal Costing and Cost Volume Profit Analysis. The students will be able to apply technique of Inflation Accounting or Price Level Accounting.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topics	Teaching Hours
1.0		Introduction	12
	1.1	Meaning, Definitions, Functions and Limitations of Financial Accounting	
	1.2	Meaning, Definitions, Functions and Limitations of Cost Accounting	
	1.3	Meaning, Definitions, Evolution, Nature, Functions, Scope, and Limitations of Management Accounting	
	1.4	Managerial Decisions, Role and Responsibility of Management Accountant	
2.0		Budget, Budgeting and Budgetary Control	12
	2.1	Introduction, Definitions of Budget, Budgeting and Budgetary Control, Essentials of Budget,	
	2.2	Objectives, advantages, and Limitations of Budgetary Control,	

	2.3	Types of Budgets : Cash Budget and Flexible Budget	
	2.4	Practical Problems and Solutions on Cash Budget and Flexible Budget	
3.0		Standard Costing and Variance Analysis	12
	3.1	Introduction, Standard Cost and Standard Costing- Meaning and Definitions. Advantages and Disadvantages of Standard Costing	
	3.2	Variance- Meaning, Types, Analysis of Variances.	
	3.3	Material Variances and Labour Variances- Meaning, Types.	
	3.4	Practical Problems and Solutions of Material Variances and Labour Variances	
4.0		Marginal Costing	12
	4.1	Meaning of Marginal Cost and Marginal Costing, Features, Advantages and Limitations of Marginal Costing	
	4.2	Cost-Volume-Profit Analysis- Meaning, Objectives, Marginal Cost Equations, Contribution, Break Even Analysis-Profit Volume Ratio, Break Even Point (Units and Values), Margin of Safety, Practical Problems and Solutions.	
	4.3	Decisions regarding Make or Buy, Discontinuing a product or closure of department, Selection of Profitable Product Mix	
	4.4	Practical Problems and Solutions	
5.0		Inflation Accounting or Price Level Accounting	12
	5.1	Introduction of Inflation Accounting or Price Level Accounting; Limitations of Historical Accounting,	
	5.2	Merits and Demerits of Inflation Accounting or Price Level Accounting;	
	5.3	Methods of Accounting for Changing Prices- Current Purchasing Power Method, Current Cost Accounting Method;	
	5.4	Practical Problems and Solution on Current Purchasing Power Method and Current Cost Accounting Method.	
		Total	60 hrs.

Reference Books:

1. Madegowada, "Advanced Management Accounting"- Himalaya publication House.
2. Dr. Jawaharlal, "Accounting for Management" – Himalaya Publication.
3. Mmohanlal and Goyal, "Management Accounting"- Sahitya Bhavan Publication Agra.
4. Dr S N Maheshwary, "Management Accounting"- Sultan Chan & Sons, Delhi.
5. R K Sharma & S K Gupta, "Management Accounting"- Kalyan Publication Ludhiana.
6. R S N Pillai & V Bhagvati, "Management Accounting"- Sultan Chan & Sons, Delhi.

Continuous Assessment (CA):

1. **Two Tests:** There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. **Assignment/ Tutorial:** At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

M.Com. (Ist Year): Semester II (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020) Course Title: **Corporate Tax Planning and Management**

(Discipline Specific Core)

Course Code: **CCOMDSC3452**

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Income Tax, Corporate Tax.
Course Objectives:	<ol style="list-style-type: none"> 1. The Course aims at providing basic knowledge related to Corporate Tax and Planning. 2. To understand the Provisions related to Corporate tax Planning. 3. To understand the tax planning methods. 4. To understand and use corporate tax planning provisions for minimising tax liability. 5. To Understand the Concept of Advance Tax and Tax Deducted at Source (TDS)
Course Outcomes:	<ol style="list-style-type: none"> 1. Students will understand the important terminologies used in Tax Planning. 2. Understand the Provisions related to Corporate tax Planning. 3. Students will know various tax planning methods. 4. This course will make students aware about various career opportunities in Taxation. 5. Student will understand Advance Tax and Tax Deducted at Source (TDS)

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Taxation System in India	10
	1.1	Meaning and Definition of Tax	
	1.2	History of Taxation System in India	
	1.3	Types of Taxes	
	1.4	Tax Planning and Management	
2.0		Corporate Tax Planning and Management	10
	2.1	Meaning and Definition of Corporate Tax	
	2.2	Tax Avoidance, Tax Evasion	
	2.3	Difference between Tax Avoidance and Tax Evasion	

	2.4	Objectives and Importance of Corporate Tax Planning and Management	
3.0		Tax Planning with reference to Nature, Form and Location of Business.	15
	3.1	Tax Planning with reference to Nature and form of Business – Individual, Joint Hindu Family, Company, Trust.	
	3.2	Special provisions in respect of newly established units in Special Economic Zones	
	3.3	Tax Provisions for undertakings in North Eastern States	
	3.4	Planning in respect of Merger and Amalgamation	
4.0		Tax Planning with reference to Specific Management Decision.	15
	4.1	Tax planning with reference to Capital Decision	
	4.2	Make or Buy Decision	
	4.3	Own or Lease Decision	
	4.4	Continue or Shut down Decision	
5.0		Advance Tax and Tax Deducted at Source (TDS)	10
	5.1	Concept of Advance Tax and provisions	
	5.2	Meaning of Tax Deducted at Source (TDS) and provisions	
	5.3	TDS on Salary	
	5.4	TDS on Interest other than securities	
		Total	60 Hrs

Reference Books:

1. Dr H C Meharotra and Dr S P Goyal- Income Tax Law & Accounts: Sahitya Bhavan Publications.
2. Vinod k Singhania and Monica Singhania - Corporate Tax Planning and Business Tax Procedures with Case Studies, Taxxman Publications.
3. Dr. JC.VArshney and Nikhil Gupta- Corporate Tax Planning- SBPD publications

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

M.Com. (Ist Year): Semester II (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Operation Research

(Discipline Specific Core)

Course Code: CCOMDSC3453

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Business Economics, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> To make the students be acquainted with the models and theories of Operations Research as are applicable in business. To make able the students to utilize the Transportation Model for solving Transportation Problem. To make able the students to apply Assignment Model for solving Assignment Problem. To make help the students to find optimal sequence of the jobs to minimize total elapsed time and idle time. To make able the students to identify year of replacement of asset to achieve economy in operation.
Course Outcomes:	<ol style="list-style-type: none"> Students will be acquainted with the models and theories of Operations Research as are applicable in business. Students will be able to utilize the Transportation Model for solving Transportation Problem. Students will be able to apply Assignment Model for solving Assignment Problem. The students will able to find optimal sequence of the jobs to minimize total elapsed time and idle time. The students will be able to identify year of replacement of asset to achieve economy in operation.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Operations Research	10
	1.1	Operations Research: Features of Operations Research;	
	1.2	Objectives of Operations Research;	
	1.3	Scope and Limitations of Operations Research;	
	1.4	Inventory Model: EOQ; Problems on EOQ;	
2.0		Transportation Model	13
	2.1	Transportation Model: Solution on Transportation Problem: Features of Transportation Problem/Model;	
	2.2	Methods of Finding Initial Basic Feasible Solution and Total Transportation Cost;	

	2.3	Problems on North-West Corner Method (NWCR); Row-Minima Method, Column Minima Method, Least Cost Method, and Vogel's Approximation Method (VAM)	
	2.4	Problems on Balanced and Unbalanced Transportation Problem;	
3.0		Assignment Model	12
	3.1	Definition of Assignment Model; Features of Assignment Model/Problem	
	3.2	Solution on Assignment Problem,	
	3.3	Hungarian Method for solution of Assignment Problem; Steps	
	3.4	Problems on Minimization and Maximization; Problems on Balanced and Unbalanced Assignment Problem;	
4.0		Sequencing Model	13
	4.1	Sequencing Model: Features of Sequencing problem	
	4.2	Assumptions in Sequencing Model; finding optimal sequence and total elapsed time and idle time of machine.	
	4.3	Problems on Processing n jobs through one machine and	
	4.4	Problems on Processing n jobs through two machines.	
5.0		Replacement Model	12
	5.1	Replacement Model/Problem: Features of Replacement Model;	
	5.2	Factors to be considered in Replacement Model; Purchase Price, Installation, Scrap Value/Resale Value, Running/Variable/Maintenance/Operating Cost, Working Life,	
	5.3	Calculation of Total Fixed Cost, Total Variable Cost, Total Cost and Average Cost at the end of each year for deciding year of replacement of asset;	
	5.4	Numerical problems on Replacement Model/Problem	
		Total	60 Hrs

Reference Books:

1. P K Gupta and D S Hira: "Operations Research"
2. Gupta and Manmohan: "Problems in Operations Research"
3. V.K.Kapoor: "Operations Research"

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):

2. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
3. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
4. The students need to solve total 5 questions.



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

M.Com. (Ist Year): Semester II (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Strategic Management

(Discipline Specific Elective)

Course Code: CCOMDSE3451

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Strategic Management, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To develop the capabilities of the students to understand the concept relating to strategic management.
	2. To acquaint student with strategies framed at different levels of management. For organizational success in changing environment.
	3. To make student competent to think and act globally
	4. To create awareness of Strategic Management among the students.
	5. To provide brief idea about the Strategic Management.
Course Outcomes:	1. Students will be able to understand the essential of a Strategic Management.
	2. Students will be able to understand Diversification strategy in business.
	3. Students will be able to establish a sustainable working knowledge base of Strategic Management the core terms and concepts necessary for making informed business judgments throughout their subsequent career.
	4. Students will be acquainted with the Strategic Management.
	5. Students will be acquainted with Strategic Evaluation & control.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction	09
	1.1	Introduction Definition & characteristics of strategic management.	
	1.2	Mission, objectives & goals, levels at which strategy operates.	
	1.3	Strategic management process.	
	1.4	Environmental scanning.	
2.0		Diversification strategy	15
	2.1	Concept, why firms diversify?	
	2.2	Different types of diversification strategy, change of different strategies, Need to formulate R & D strategy, formulating R & D Strategy.	
	2.3	Research & Diversification planning process in Indian organization.	
3.0		Strategic human Resource management	13

	3.1	Strategic human Resource management Strategic human resource management, Recent development.	
	3.2	Human capital management (HCM), talent management.	
	3.3	The New SHRM imperative, bench marketing for SHRM, SHRM in different cultures.	
	3.4	Women in International management.	
4.0		Corporate Appraisal	13
	4.1	Concept, significance of corporate appraisal in strategy making,	
	4.2	Corporate capability appraisal process, Assessment of internal capabilities.	
	4.3	Techniques of competence appraisal.	
	4.4	Synergy - Practices followed in capability analysis in Indian organization.	
5.0		Strategic Evaluation & control	10
	5.1	Concept, types of strategic control.	
	5.2	Techniques of strategic evaluation & control.	
		Total	60 Hrs

Reference Books:

1. Azav Kazmi- Business policy & strategic Management – TATA MC Graw Hill N. Delhi
2. Shrivastva R.M.- Management policy & strategic management- concepts, skills & practices – Himalaya Publication House Mumbai
3. Neeta Bopavikar – Global strategic Management- Himalaya Publication House Mumbai
4. Subharao P. – strategic Management - Himalaya Publication House Mumbai
5. G.Sudarasana Reddy - – strategic Management - Himalaya Publication House Mumbai
6. Jayarathanam M - – strategic Management - Himalaya Publication House Mumbai

Continuous Assessment (CA):

3. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

4. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):

4. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
5. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
6. The students need to solve total 5 questions.



Swami Ramanand Teertha Marathwada University, Nanded
(R-23 Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

M.Com. (Ist Year): Semester II (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: E-Commerce

(Discipline Specific Elective)

Course Code: CCOMDSE3452

New Model Degree College, Hingoli

Course Pre-requisites:	Basic knowledge of E-Commerce, classrooms, black boards, E- materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> To understand the role of e-commerce in the business world and To inculcate the new developments in the IT field applicable to the trade.. To make able the students to develop e- commerce skill. To make the students able to e- business To make aware students for e-payment systems
Course Outcomes:	<ol style="list-style-type: none"> Students will be acquainted with the Knowledge of e-commerce Students will be acquainted the Knowledge of Online Marketing, Business Models of E-Marketing. Students will be able to develop Trends in Supply Chain Management. The students will be acquainted with motivational and leadership theories. The students will be acquainted Information of Distribution for Mobile Networks, Multimedia Content Publishing, Mobile Payment Models.

Course Teaching and Evaluation Scheme

<u>Teaching Scheme</u>				<u>Evaluation Scheme</u>					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--		--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		E-Commerce Overview:	12
	1.1	E-Commerce Overview Traditional Commerce Vs E-Commerce.	
	1.2	E-commerce and E-Business- Categories of E-Commerce.	
	1.3	Development and Growth of E-Commerce.	
	1.4	Advantages and Disadvantages of e-commerce.	
2.0		E-Commerce Infrastructure:	12
	2.1	E-Commerce Infrastructure, E-Commerce architectural framework.	
	2.2	The Internet and WWW-Internet Protocols–Internet.	
	2.3	Intranet and Extranets–Internet connection options.	
	2.4	Security Issues in E-Commerce.	

	2.5	Payment systems–Types of Payments–Legal Payment.	
3.0		Online Marketing and Supply Chain Management:	13
	3.1	Online Marketing, Business Models of E-Marketing.	
	3.2	Online Advertisement-Advertisement Methods & strategies.	
	3.3	Online retailing–E-Auctions.	
4.0		Supply Chain Management:	13
	4.1	Introduction, Procurement Process and the Supply Chain.	
	4.2	Types of Procurement Multitier Supply Chains.	
	4.3	Trends in Supply Chain Management.	
5.0		Mobile Commerce:	10
	5.1	Mobile Commerce Definition of Mobile Commerce.	
	5.2	Mobile Commerce Framework, Growth of Mobile Commerce.	
	5.3	Benefits & Limitations of Mobile Commerce, Mobile Network Infrastructure.	
	5.4	Information Distribution for Mobile Networks, Multimedia Content Publishing, Mobile Payment Models.	
		Total	60 Hrs

Reference Books:

1. Gary P. Schneider, “Ecommerce-Strategy, Technology and Implementation”, Cengage Learning, India Edition
2. Kenneth C. Laudon, Carol Guercio Traver, “E-commerce–Business, Technology, Society”, Pearson, Low Price Edition.
3. Bharat Bhasker, “Electronic Commerce–Framework, Technologies and Applications”, 3rd Edition. Tata McGraw, Hill,
4. Efraim Turban, Tae Lee, David King & H. Micheal Chung, “Electronic Commerce–A Managerial Perspective”, Pearson Education Asia.
5. CSV Murthy, “E-commerce-Concepts, Models & Strategies”, HPH.
6. J. Christopher Westland & Theodore H K Clark, “Global Electronic Commerce – Theory and Case Studies”, Oxford Universities Press.
7. Martin Bichler, “The Future of e-Markets”, Cambridge press

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students’ centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



Swami Ramanand Teerth Marathwada University, Nanded
(R-23 Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

M.Com. (Ist Year): Semester II (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: On Job Training

(Internship/Apprenticeship)

Course Code: CCOMOJT3451

New Model Degree College, Hingoli

Course Prerequisites:	Basic Knowledge of business, accounting, taxation, finance, management, computer etc, MOU's and linkages with Industries, banks and firms like Chartered Accountants and Tax Consultants etc. for Internship / Apprenticeship.
Course Objectives:	1. To provide the students actual business work situations along with theoretical knowledge.
	2. To provide practical hands-on training to the students in the area of accounting, taxation, business management, financial management, marketing management, human resource management, insurance, banking, finance, etc.
	3. To provide job opportunities in accounting, taxation, business management, insurance, banking, finance, etc.
	4. To develop the skills and knowledge among the students required in the area of accounting, taxation, business management, financial management, marketing management, human resource management, insurance, banking, finance, etc.
Course Outcomes:	1. It will be provided the actual business work situations to the students along with theoretical knowledge.
	2. It will be provided the practical hands-on training to the students in the area of accounting, taxation, business management, financial management, marketing management, human resource management, insurance, banking, finance, etc.
	3. It will be provided the job opportunities to the students in accounting, taxation, business management, insurance, banking, finance, etc.
	4. The skills and knowledge will be developed among the students which required in the area of accounting, taxation, business management, financial management, marketing management, human resource management, insurance, banking, finance, etc.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits Assigned		Teaching Hours		(CA)			(ESE)			Total (Marks)
Theory	Practical	Theory	Practical	Tests (Marks)	Assignment (Marks)	Total (CA) (Marks)	Theory Exam (Marks)	Practical Exam (Marks)	Total (ESE) (Marks)	
--	04	--	120	--	40	40	--	60	60	100

Course Contents:

The students must undertake on job training (*Internship/Apprenticeship*) of two months (180 hrs.) under the supervision of in-charge teacher in any Institute or firm in the area of accounting, taxation, business management, financial management, marketing management, human resource management, insurance, banking, finance, etc.

Continuous Assessment (CA):

Assignment/Tutorial: At least 08 assignments for 40 marks covering entire course contents must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE) Practical Exam:

The students must prepare project work book attaching a Certificate of Training (*Internship/Apprenticeship*) Completion based on work done by them during their training period. They must make presentation and face viva-voce practical exam for 60 marks.