



स्वामी रामानंद तीर्थ
मराठवाडा विद्यापीठ, नांदेड

॥ 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

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 द्वितीय वर्षाचे
अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष
२०२४-२५ पासून लागू करण्याबाबत.

प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक १५ मे २०२४ रोजीच्या मा. विद्यापरिषद बैठकीतील विषय क्रमांक १७/५९-२०२४ च्या ठरावानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील एम. कॉम. द्वितीय वर्षाचे अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष २०२४-२५ पासून लागू करण्यास मा. विद्यापरिषदेने मान्यता प्रदान केली आहे. त्यानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील खालील एम. कॉम. द्वितीय वर्षाचे अभ्यासक्रम (Syllabus) लागू करण्यात येत आहेत.

- 1) M. Com. II year (Affiliated College)
- 2) M. Com. II year (New Model College Hingoli.)
- 3) M. Com. II year (University Campus & Sub-Campus, Latur, Parbhani.)
- 4) M. Com. II year Banking & Insurance (Affiliated College)

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/एनइपी/एम.कॉम - II/२०२४-२५/१०४
दिनांक १०.०६.२०२४

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 संलग्न 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 प्रसिध्द 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**

M Com II Year Sem III and IV (Level 6.5)

Effective from Academic year 2024 – 2025(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/RP	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 RPE: Research Publication Ethics

M.Com. (IInd Year): Semester III (Level 6.5) *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)	CCOMDSC3501	Financial Management	4	--	4	--	4
	CCOMDSC3502	Accounting and Finance	4	--	4	--	4
	CCOMDSC3503	Computer Application in Business	4	--	4	--	4
Discipline Specific Elective (DSE) (Any one)	CCOMDSE3501	Consumer Behaviour and Marketing Research	4	--	4	--	4
	CCOMDSE3502	Advertising Management					
	CCOMDSE3503	Banking Reforms					
	CCOMDSE3504	Legal Framework of Banking					
Research Project (Field Survey)	CCOMRP3501	Research Project (Field Survey)	--	8	--	4	4
Total			16	08	16	4	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)	CCOMDSC3501	Financial Management	20	80	--	--	100
	CCOMDSC3502	Accounting and Finance	20	80	--	--	100
	CCOMDSC3503	Computer Application in Business	20	80	--	--	100
Discipline Specific Elective (DSE) (Any one)	CCOMDSE3501	Consumer Behaviour and Marketing research	20	80	--	--	100
	CCOMDSE3502	Advertising Management					
	CCOMDSE3503	Banking Reforms					
	CCOMDSE3504	Legal Framework of Banking					
Research Methodology	CCOMRP3501	Research Project (Field Survey)	--	--	50	50	100
Total			80	320	50	50	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. (IInd Year): Semester IV (Level 6.5) *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)	CCOMDSC3551	Advanced Financial Management	4	--	4	--	4
	CCOMDSC3552	Advance FinancialAccounting	4	--	4	--	4
Discipline Specific Elective (DSE) (Any one)	CCOMDSE3551	Recent Trends In Banking	4	--	4	--	4
	CCOMDSE3552	Services & relationship Marketing					
	CCOMDSE3553	Advanced CorporateAccounting					
	CCOMDSE3554	Human Resource Training and Development					
Research Project	CCOMRP3551	Research PublicationEthics	02	--	02	--	2
	CCOM RP3552	Research Project Report/ Dissertation andViva Voce in Specialized Area	--	12	--	6	6
Total			14	12	14	06	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)	CCOMDSC3551	Advanced Financial Management	20	80	--	--	100
	CCOMDSC3552	Advance FinancialAccounting	20	80	--	--	100
Discipline Specific Elective (DSE) (Any one)	CCOMDSE3551	Recent Trends InBanking	20	80	--	--	100
	CCOMDSE3552	Services andrelationship Marketing					
	CCOMDSE3553	Advanced CorporateAccounting					
	CCOMDSE3554	Human ResourceTraining and Development					
<i>Research PublicationEthics</i>	CCOMRP3551	Research PublicationEthics	10	40	--	--	50
Research Project	CCOM RP3552	Research Project Report/ Dissertation andViva Voce in Specialized Area	--	--	100	50	150
Total			70	280	100	50	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. (IInd Year): Semester III (Level 6.5)

Under Faculty of Commerce and Management
Effective from Academic Year 2024 – 2025 (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. (IInd Year): Semester III (Level 6.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Financial Management

(Discipline Specific Core)

Course Code: CCOMDSC3501

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Financial Management, Classroom, Blackboard, E-materials, Books etc.
Course Objective:	1. To enable and equip the students with the basic functions and tools of financial management. 2. To prepare students for NET/SET. 3. To prepare students for Banking Exams. 4. To prepare students for the post of Financial Manager
Course Outcome:	1. The students will be able to handle finance function. 2. The students will become Successful Finance Manager. 3. The students will become Successful Business Person by handling Finance Function.

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

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.

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Financial Management	15
	1.1	Meaning, Nature/ Characteristics of Financial Management.	
	1.2	Functions of Financial Management, Responsibilities of Financial Management.	
	1.3	Importance of Financial Management.	
	1.4	Responsibilities of Financial Management.	
2.0		Financial Goals	15
	2.1	Goals of Financial Management- Profit Maximisation and Wealth/ Value Maximisation,	
	2.2	Conflicts in Profit Maximisation Goal v/s Wealth/Value Maximisation Goal,	
	2.3	Role of a Financial Manager.	
3.0		Capitalization	16
	3.1	Meaning and definitions of capitalization.	
	3.2	Over-capitalization- Meaning, Causes, evils and remedial measures, evils and remedial measures.	
		Under-Capitalisation meaning, causes, evils and remedial measures, evils and remedial measures.	
	3.3	Over- Capitalisation v/s Under- capitalisation.	
4.0		Capital Structure	14
	4.1	Meaning and definitions of capital structure.	
	4.2	Qualities of optimum/ sound capital structure.	
	4.3	Factors affecting capital structure,	
	4.4	capital structure Theories : NI Approach; NOI Approach; Traditional Approach and M.M. Approach.	
		Total	60 Hrs

Reference Books:

- 1) Khan and Jain: Financial Management, Tata McGraw Hills.
- 2) I. M. Pandey: Financial Management, Vikas Publications.
- 3) S. N. Maheswari : Financial Management, Principles and Practice, Sultan Chand & Sons
- 4) John J. Hampton: Financial Decision Making, Prentice Hall of India.
- 5) V. N. Laturkar & Arpita Alvi : Financial Management, Jahanvi Publications Pvt. Ltd; Jaipur.
- 6) Lawrence J. Gilma : Principle of Managerial Finance, Addisa Werly.



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

M.Com. (IInd Year): Semester III (Level 6.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Accounting and Finance

(Discipline Specific Core)

Course Code: CCOMDSC3502

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Financial Management, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	To make the students to understand the recent trends in accounting and finance.
	To make the students aware of working of money and capital markets and their regulatory authorities.
	To prepare students for NET/SET and Banking Exams.
Course Outcomes:	The students will become skillful account and finance manager.
	The students will become skillful NET/SET qualified account and finance teacher.

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

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.

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Financial Management	12
	1.1	Concept, Need and Importance of Human Resource Accounting, and Social Accounting.	
	1.2	Concept, Need & Objectives of Indian Accounting Standards, As-I, AS-6, AS-10.	
2.0		Financial Markets – I [Money Market]	12
	2.1	Meaning and definition of Money Market.	
	2.2	Characteristics of Indian Money Market, Constituents of Money Market.	
	2.3	Role and Importance of Money Market.	
3.0		Financial Markets – I [Capital Market]	12
	3.1	Meaning and definition of Capital Market, Sources of Long Term Capital.	
	3.2	Characteristics of Indian Capital Market v/s Money Market Constituents of Capital Market.	
	3.3	Characteristics of Indian Capital Market v/s Money Market Constituents of Capital Market,	
	3.4	Role and Importance of Capital Market.	
4.0		Working of Stock Exchanges	12
	4.1	Role and Functions of Stock Exchanges – NSE, BSE, OTCEI, NASDAQ,	
	4.2	Role and Functions of Securities Exchange Board of India SEBI].	
5.0		Special Finance Companies	12
	5.1	Venture Capital Funds, Mutual Funds, Lease Financing,	
	5.2	Financial Derivatives and Factoring.	
		Total	60 Hrs

Reference Books:

1. Bhole L. M. – Financial Institutions and markets Tata McGraw Hill, Delhi.
2. Khan M. Y. – Indian Financial System, Tata McGraw Hill, Delhi.
3. E Gordon and K Natranjan – Financial Markets and Services – Himayalaya Publications, Delhi.
4. Rudder Datt & KMP Sundharam – Indian Economy: S. Chand and Co. Ltd, New Delhi.
5. M. C. Shukla, R. S. Grewal, S.C. Gupta – Advanced Accounts, S. Chand & Co. Ltd, Delhi
6. V. K. Saxena – Advanced Accounting, Sultan Chand and Sons, Delhi.



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

M.Com. (IInd Year): Semester III (Level 6.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

**Course Title: Computer Application in Business
(Discipline Specific Core)**

Course Code: CCOMDSC3503

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Computer Application in , Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	The structured course would help the students to understand the relevance of the information technology and its usage for the business
Course Outcomes:	On completion the students would develop the application skills based on the information technology in business management process.

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

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 question

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Block diagram & characteristics of Computer	14
	1.1	Overview of the developments of Computer through generations.	
	1.2	Various Hardware, software and dedicated devices with their significance in business applications.	
	1.3	Overview of Programming languages types, styles and generations of languages..	
2.0		Concept of Operating Systems	16
	2.1	Single & Multiuser OS. Features of DOS, UNIX, LINUX.	
	2.2	Networks, Network Devices and Network Operating Systems, Protocols and Topologies.	
	2.3	Application Software, Concept of Visual Programming & Graphic User Interface.	
3.0		Concept of Data, Information & Knowledge	16
	3.1	Methods of Database Management such as file & folder.	
	3.2	Access systems, DBMS, RDBMS.	
	3.3	Concept of Software Packages, MS Office features,	
	3.4	Overview of applications using MS Office components such as Word, Excel, Access and Power Point.	
4.0		Modern trends in Information Technologies	14
	4.1	Such as MIS, EIS, GIS, DSS, MRP1, MRP2, ERP and their impact on Business practices.	
	4.2	Business Management Issues and their impact on Business & Commerce.	
		Total	60 Hrs

Reference Books:

1. Date, C.J.: *An Introduction on Database Systems*, Addison Wesley, Massachusetts
2. Diences, Sheila S.: *Microsoft office, Professional for windows 95*, Instant Reference: BPB Publication Delhi.
3. P. K. Sinha & P. Sinha, '*Computer Fundamentals*', BPB Publication
4. Norton, Peter: *Working with IBM-PC*, BPB Publication, Delhi.
5. N.C. Dhande, *Visual Basic, A Practical Approach*, Samarth Udyog Prakashan.
6. Brian, J.A.: *Management information systems*, Tata McGraw Hill, New Delhi.
7. Ullman, J.O.: *Principles of Database systems*, Golangia Publication, New Delhi.
8. Ed Bott & Woody Leonbard, '*MS-Office 2000*', Prentice Hall India.
9. Nelson, '*MS-Office 2000*', Tata Mc-Graw Hill



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

M.Com. (IInd Year): Semester III (Level 6.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

**Course Title: Consumer Behaviour and Marketing Research
(Discipline Specific Core)**

Course Code: CCOMDSE3501

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Consumer Behaviour and Marketing Research, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	To provide understanding among the candidates about buyer behavior in a holistic manner, to analyze consumer behavior and apply that knowledge in designing marketing strategies and in enhancing effectiveness of marketing programs. 2. Student gains an understanding of marketing research and its value in analyzing consumers, markets and environment. 3. To make the candidates aware about the nature and significance of marketing research and enable them to apply the relevant and appropriate techniques of marketing research in an effective manner
Course Outcomes:	The students become aware about the challenges in creating customers and understanding consumer Behaviour and also the procedure of conducting marketing research. They become fully conversant with various career opportunities in marketing research as well as consumer behaviour.

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)	Assignment s(Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

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.

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction	14
	1.1	Concept, definition, scope and applications of consumer behavior,	
	1.2	Consumer Decision Making - Consumer Decision Making Process,	
	1.3	Models of consumer decisionmaking,	
	1.4	Educating consumers with a marketing message.	
2.0		Consumer Behaviour determinants	16
	2.1	Internal determinants of consumer Behaviour- Consumer motivation and involvement. Information processing and consumer perception, Learning, Consumer attitude, Personality, Values and life-style.	
	2.2	External Determinants of buying behaviour - Family and household influences, Reference groups and social class,	
	2.3	Cultural and sub-cultural differences, Family life-style	
3.0		Introduction Marketing Research	16
	3.1	Importance, nature and scope of marketing research;	
	3.2	Marketing research process.	
	3.3	Problem Identification and Research Design - Developing a research proposal;	
	3.4	Determining research type exploratory, descriptive and conclusive research;	
4.0		Data Resources	14
	4.1	Secondary data sources and usage; Online data sources;	
	4.2	Primary data collection methods-Questioning techniques, online surveys, observation method; Questionnaire preparation.	
	4.3	Sampling Plan: Universe, sample frame and sampling unit;	
	4.4	Sampling techniques; Sample size Determination.	
		Total	60 Hrs

Reference Books:

1. Benne t, P. D. &H. H. Kassarjo , (2002), Consumer Behaviour, Prentice Hall, New Delhi
2. Block and Roering (1997), Essentials of Consumer Behaviour, Dryden Press, Chicago.
3. Nair, Suja, (2001), Consumer Behaviour: Text and Cases, Himalaya Publi House, Mumbai.
3. Beri , G. C: Marketing Research., Tata McGraw Hill, New Delhi.
4. Boyd, H.W., Ralph Westfall and S.F. Starsh: Marketing Research: Text and Cases, Richard D. Irwin, Boston
5. Davis, J. J.: Advertising Research, Prentice Hall, New Delhi.
6. Green, Paul E., Donald S. Tull and Gerald Albaum: Research for Marketing Decision, Prentice Hall, New Delhi.



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

M.Com. (IInd Year): Semester III (Level 6.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

**Course Title: Advertising Management
(Discipline Specific Core)**

Course Code: CCOMDSE3502

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Advertising Management, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. The course aims at enabling the students to develop an in-depth understanding of the modern concepts and latest techniques of advertising and personal selling and sales force management which constitute a fast-growing area of marketing. 2. Know the latest techniques of advertising and personal selling and sales force management which constitute a fast-growing area of marketing.
Course Outcomes:	1. The students will become able to Know the Concepts of Advertising. 2. The students will be able to Message & Copy in Advertising. 3. The students will become able to Know Integrated Advertising Program.

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

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.

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Concepts of Advertising	12
	1.1	The Field of Advertising, Introduction.	
	1.2	Integrated Marketing Communication, Advertising and its types.	
	1.3	Comparative Advertising, case study.	
	1.4	Communication Models in Advertising.	
2.0		Integrated Advertising Program	12
	2.1	Analysis of Mission & Market Objective Setting.	
		Determining Target Audience.	
	2.2	Understanding Segmentation, Positioning.	
	2.3	Budget Decision, case study on Budgets.	
3.0		Understanding Message Strategy	12
	3.1	Message & Copy in Advertising.	
	3.2	Headlines in Print & TV Advertising.	
	3.3	Visualization & Layout, AD Appeals.	
	3.4	Testimonials & Celebrity Endorsement.	
4.0		Media	12
	4.1	Types & Decision Types of Media, Media Selection.	
	4.2	Media Planning: New Perspective, Media Decision	
	4.3	Campaign Making - Three Phases of Campaign Creation.	
	4.4	Steps of Effective Advertising.	
5.0		Advertising	12
	5.1	Advertising Stake Holders –Advertising Organization.	
	5.2	Evolution & History of advertising Agency.	
	5.3	The working of AD agencies, Organization Structure of Advertising Department.	
	5.4	Interface with other Departments, Functions of Advertising Agency.	
		Total	60 Hrs

Reference Books:

1. Advertising Management, Dr. Varma & Aggarwal , King Books
2. Principles of Marketing, Kotler & Armstrong, Prentice-Hall of India
3. Advertising: An Introduction Text, S. A. Chunawalla, Himalayan Publishing House
4. Advertising Principles and Practice, Wells Burnett Moriarty, PHI
5. Foundations of Advertising, S.A. Chunawalla, KC Sethia , Himalayan Publishing House



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

M.Com. (IInd Year): Semester III (Level 6.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Banking Reforms

(Discipline Specific Core)

Course Code: CCOMDSE3503

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Banking Reforms, Banking Regulatory framework,, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	To study the Overview of Banking Reforms, Banking Regulatory framework, Banking Regulatory framework and General Principles of Secured Advances.
Course Outcomes:	1. Students are more learn about Growth of Banking in India & Review of Banking Reforms. 2. Detailed knowledge about An Overview of RBI Act, 1934 And Banking Regulation Act, 1949. 3. Focus on the Securities of Bank loans and Advances & Various Kinds of Securities of Bank Loans. 4. Understanding the Banking Regulatory framework, Principles of Lending & IT Application used in the banking sector,

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

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.

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Overview of Banking Reforms:	12
	1.1	Growth of Banking in India.	
	1.2	Reformatory Phase since 1991.	
	1.3	Recommendations of Narasimhan Committee Report.	
	1.4	Review of Banking Reforms.	
2.0		Banking Regulatory framework- I	12
	2.1	An Overview of RBI Act, 1934 And Banking Regulation Act, 1949.	
	2.2	Opening of New Banks and Branch Licensing.	
	2.3	Constitution of Banks' Board of Directors and their Rights.	
	2.4	Banks' Share Holders and their Rights, CRR and SLR Concepts, Cash - Currency Management, Powers to Control Advances.	
3.0		Banking Regulatory framework- II	12
	3.1	RBI as a Controller of Foreign Exchange, RBI as Banker to the Government, RBI as Lender of the Last Resort.	
	3.2	Monetary and Credit Policy, Audit and Inspection, Supervision and Control.	
	3.3	Winding Up, Amalgamation and Mergers.	
	3.4	Disclosure of Accounts and Balance Sheets, Submission of Returns to RBI.	
4.0		Banking Regulatory framework III	12
	4.1	Principles of Lending, IT Application in Banking, Automated Clearing Systems – Electronic Fund Management	
	4.2	Real Time Gross Settlement (RTGS, National Electronic Funds Transfer (NEFT)	
	4.3	Automated Teller Machines (ATM), Electronic Commerce and Banking –	
	4.4	International Payment Systems , Cyber Crimes and Fraud Management	
5.0		Securities of Bank loans:	12
	5.1	General Principles of Secured Advances.	
	5.2	Various Kinds of Securities: – Land/Real Estate, Stocks and Shares , Debentures.	
	5.3	Goods – Life Policies – Book Debts – Fixed Deposit – Supply Bills –	
	5.4	Charge Over Securities: – Pledge, Hypothecation, Lien: –Assignment, Mortgage.	
		Total	60 Hrs

Reference Books:

1. M. L. Tannan, revised by : Banking Law and Practice, Wadhwa & Company, Nagpur C.R. Datta & S. K. Kataria
2. A. B. Srivastava and: Seth's Banking Law, Law Publisher's India (P) Limited K. Elumalai
3. R. K. Gupta : BANKING Law and Practice in 3 Vols. Modern Law Publications.
4. Prof. Clifford Gomez : Banking and Finance - Theory, Law and Practice, PHILearning Private Limited
5. J. M. Holden : The Law and Practice of Banking, Universal Law Publishing.



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

M.Com. (IInd Year): Semester III (Level 6.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

**Course Title: Legal Framework of Banking
(Discipline Specific Core)**

Course Code: CCOMDSE3504

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Legal Framework of Banking, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	To study the Banking Regulation, Laws related to Banking Operations, Control over Organization of Banks, Banking Business Regulations and different act of Banking.
Course Outcomes:	1 Create the awareness about Banking Regulation Act. 1949 & Control over Organization of Banks in India. 2. Students can understand different operation of Banking such as Banking Business Regulations & laws. 3. Focus on the Right to Information Act, 2005, the Prevention of Money Laundering Act, 2002, Information Technology Act, 2000.

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

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.

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Banking Law	12
	1.1	Introduction Meaning, Nature and Scope of Banking.	
	1.2	Banking Regulation Act 1949.	
	1.3	RBI Constitution, Management and Function.	
2.0		Recovery of Debts due to Banks and Financial Institutions Act, 1993(DRT Act)	12
	2.1	Objective of the Act.	
	2.2	Constitution of Tribunal.	
	2.3	Procedure to be followed.	
	2.4	Enforcement process	
3.0		Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act	12
	3.1	Constitutional Validity; Definitions; Regulation & Reconstruction;	
	3.2	Enforcement of Security Interest;	
	3.3	Central Registry; Offences & Penalties; Miscellaneous Provisions.	
4.0		The Legal Services Authorities Act, 1987	12
	4.1	Lok Adalats- Organisation; Jurisdiction;	
	4.2	Disposal of Cases; Awards	
5.0		Tax Laws	12
	5.1	Income Tax;	
	5.2	Fringe Benefit Tax;	
	5.3	Banking Cash Transaction Tax;	
	5.4	Service Tax	
		Total	60 Hrs

Reference Books:

- 1] "Legal and regulatory aspects of banking" by macmilan publishers India Ltd. www.macmilanindia.com
- 2] "Banking Theory and Practice" by Dr. P.K. Srivastava, Himalaya Publishing House, Mumbai.
- 3] "Banking Theory, Law and Practice" by E. Gordon and K. Natarajan, Himalaya Publishing House, Mumbai.
- 4] "Business Law for management" by K.R. Bylchandani, Himalaya Publishing House, Mumbai.



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

M.Com. (IInd Year): Semester III (Level 6.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

**Course Title: Research Project (Field Work/ Survey)
 (Research Project)**

Course Code: CCOMRP3501

New Model Degree College, Hingoli

Course Prerequisites:	Basic Knowledge of Research Methodology, Research Laboratory, Library, Internet Facility etc.
Course Objective:	1. To make acquaint the student with practical application of research methodology. 2. To develop the research skill and attitude among the students to solve the problems of the society. 3. To make the career of student in Research and development Sector.
Course Outcomes	1. The students will be acquainted with practical application of research methodology. 2. It will be developed the research skill and attitude among the students to solve the problems of the society. 3. The students will be made their career in Research and development Sector.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme		
Credits Assigned		Teaching Hours		Continuous Assessment	End of Semester Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Assignments of Field Work/ Survey	Practical/ Oral Presentation of Field Work	
-	04 Cr.	--	120 Hours	50 Marks	50 Marks	100 Marks

Course Contents

In the subject of Research Project (Field Work or Survey), each student has to register his/her research topic and prepare and submit a Short Resume of Research Project (Research Proposal) towards the Concerned Teacher/Supervisor/Guide for partial fulfilment of M Com Degree under the guidance/supervision of Concerned Teacher/Guide/Supervisor at the beginning of M Com. III Semester. After Research Proposal student has to develop Research Design and prepare field work/ survey instruments like questionnaire, interview schedule etc. for collection of primary data. Student has to undertake field work or survey for collection of the data (Primary and Secondary) required as per research objectives and hypothesis under the guidance/supervision of Concerned Teacher/Guide/Supervisor. At the end, student has to make the presentation on the field work/ survey done by him/her in front of external examiner.

Continuous Assessment (CA):

Assignments of Field Work/ Survey by Concerned Teacher/Supervisor/Guide for 50 Marks

1. Preparation of Research Proposal, Research Design, Questionnaire, Interview Schedule etc.
2. Collection of Data (**Primary/Secondary**)

End of Semester Examination (ESE) Practical Exam by external examiner for 50 Marks

Student has to make the presentation on the field work/ survey done by him/her in front of external examiner at the end of the year i.e. IV Sem.



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. (IInd Year): Semester IV (Level 6.5)

Under Faculty of Commerce and Management
Effective from Academic Year 2024 – 2025 (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. (IInd Year): Semester IV (Level 6.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Advanced Financial Management
(Discipline Specific Core)

Course Code: CCOMDSC3551

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Banking Reforms, Banking Regulatory framework,, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To enable and equip the students with the advanced functions and tools of financialmanagement. 2. To prepare students for NET/SET and Banking Exams.
Course Outcomes:	1. Students are more learn about Growth of Banking in India & Review of Banking Reforms. 2. Detailed knowledge about An Overview of RBI Act, 1934 And Banking Regulation Act, 1949. 3. Focus on the Securities of Bank loans and Advances & Various Kinds of Securities of Bank Loans. 4. Understanding the Banking Regulatory framework, Principles of Lending & IT Application used in the banking sector,

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

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.

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Cost of Capital:	14
	1.1	Meaning and significance of cost of capital,	
	1.2	Calculation of cost of debt, preference capital, equity and retained earnings;	
	1.3	Combined cost of capital weighted.	
	1.4	Practical Problems.	
2.0		Operating and Financial Leverage:	14
	2.1	Meaning and types of Leverages.	
	2.2	Operating Leverage, Financial Leverage and combined financial and operating leverage	
	2.4	Measurement of leverages, Practical Problems.	
3.0		Dividend Decisions:	16
	3.1	Meaning and Forms of dividends, Types of dividend policies,	
	3.2	factors affecting Dividend policy, Stability in dividend policy,	
	3.3	Theories of dividend payment – Walter’s model,	
	3.4	Gordon’s model, Modigliani – Miller Model.	
4.0		Cash Management	16
	4.1	Cash Management and it’s problems,	
	4.2	Advantages of Ample Cash Fund,	
	4.3	Tools for planning and controlling of cash,	
	4.4	Preparation of cash budget and Practical problems.	
		Total	60 Hrs

Reference Books:

- 1) Khan and Jain: Financial Management, Tata McGraw Hills.
- 2) I. M. Pandey: Financial Management, Vikas Publications.
- 3) S. N. Maheswari: Financial Management, Principles and Practice, Sultan Chand & Sons
- 4) John J. Hampton: Financial Decision Making, Prentice Hall of India.
- 5) V. N. Laturkar & Arpita Alvi: Financial Management, Jahanvi Publications Pvt. Ltd; Jaipur.
- 6) Lawrence J. Gilma: Principle of Managerial Finance, AddisaWerly.



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

M.Com. (IInd Year): Semester IV (Level 6.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Advance Financial Accounting

(Discipline Specific Core)

Course Code: CCOMDSC3552

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Banking Reforms, Banking Regulatory framework,, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1] To develop advanced accounting skills among students. 2] To Prepare students for NET/SET and Banking Exams.
Course Outcomes:	1. Students are more learn about Growth of Banking in India & Review of Banking Reforms. 2. Detailed knowledge about An Overview of RBI Act, 1934 And Banking Regulation Act, 1949. 3. Focus on the Securities of Bank loans and Advances & Various Kinds of Securities of Bank Loans. 4. Understanding the Banking Regulatory framework, Principles of Lending & IT Application used in the banking sector,

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

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.

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Holding Company Accounts	12
	1.1	Meaning of consolidated Financial Statements.	
	1.2	Cost of control, minority interest, Capital Profits and Revenue Profits.	
	1.3	Inter- Company Debts and Bills, Chain holding, gross holding.	
	1.4	Preparation of consolidated Profit and Loss A/C and Balance Sheet of more than one subsidiary companies.	
2.0		Investment Accounts	12
	2.1	Need of Investment Accounts.	
	2.2	Classification of expenses between Revenue and Capital.	
	2.3	Cum- interest and Ex-interest Purchases and Sales of Securities.	
	2.4	Preparation of bonds/ Debentures/ Shares [equity] Accounts.	
3.0		Valuation of Goodwill :	13
	3.1	Meaning of Goodwill, factors affecting the value of goodwill, Future.	
	3.2	Maintainable Profit, Yield Expected by Investors, Capital Employed.	
	3.3	Methods for Evaluating Goodwill – Simple Profit method.	
	3.4	Super Profit Method, Capitalization of Profit Method.	
4.0		Valuation of Shares	13
	4.1	Valuation of Shares, it's need.	
	4.2	methods of Valuation of Shares.	
	4.3	Net Assets Method [Intrinsic Value], Yield Method [Market Value].	
	4.4	Fair Value of Shares.	
5.0		Bank Accounts	12
	5.1	Prescribed forms of Profit and Loss Accounts and Balance Sheet of Banking Companies given under III rd Schedule of Banking Regulation Act 1949,	
	5.2	Rebate on Bills Discounted,	
	5.3	Provision for Doubtful Debts and Taxation, Acceptances and Endorsements.	
	5.4	Preparation of Prescribed forms of profit and Loss Accounts and Balance Sheet of Banking Companies given under III rd Schedule of Banking Regulation Act 1949.	
		Total	60 Hrs

Reference Books:

1. Studies in advanced Accountancy – Dr. S.N. Maheshwari, Dr. S.K. Maheshwari, Sultan Chand and Sons, New Delhi.
2. Practical problems in Advanced Accountancy – Volume I – K.L. Narang, S.P. Jain – Kalyani Publishers – Ludhiana, New Delhi
3. Advanced Cost and Management Accounting – V.K. Saxena and C.D. Vashist – Sultan Chand and Sons, New Delhi.
4. Advanced Accountancy – R.L. Gupta and M. Radhaswamy, Sultan Chand and Sons, New Delhi.
5. Costing Adviser – Problems and Solutions – P.V. Rathnam and Smt. P. Lalitha – Kitab Mahal Distributors- New Delhi.



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

M.Com. (IInd Year): Semester IV (Level 6.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Recent Trends In Banking
(Discipline Specific Core)

Course Code: CCOMDSC3553

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Banking Reforms, Banking Regulatory framework,, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	To study the Bank and its type, Overview of Banking system, RBI, Structure of Financial System, Role of SEBI & NABARD, Electronic Banking and IT in Banks.
Course Outcomes:	1 Introduce the Basics of Indian Banking Systems and its Function. 2. Students can understand the functioning of Money Market and Capital Market. 3. Provide the basic objectives of Regulating Agencies like SEBI & NABARD.

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

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.

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction of Bank:	12
	1.1	Definition and Functions of Banks, Commercial Banks.	
	1.2	Different types of Banks in India.	
	1.3	Co-Operative Banking System – Development Bank.	
	1.4	Regional Rural Bank, Investment Bank	
2.0		A Brief Study of RRB	12
	2.1	Evolution – Structure of Banks in India.	
	2.2	An Overview of RBI Act, 1934 And Banking Regulation Act, 1949.	
	2.3	Opening of New Banks and Branch Licensing.	
	2.4	Banks' Share Holders and their Rights – CRR and SLR Concepts.	
3.0		Structure of Financial System	12
	3.1	Role of Financial System in Economic Development.	
	3.2	Capital Markets and Money Markets.	
	3.3	Primary Market Operations.	
	3.4	Secondary Market Operations.	
4.0		Role of SEBI & NABARD:	12
	4.1	Regulation, Functions of Stock Exchanges.	
	4.2	Functions of Stock Exchanges - Listing – Formalities	
	4.3	Financial Services Sector Problems and Reforms	
	4.4	NABARD and its role	
5.0		Electronic Banking and IT in Banks- Principles of Lending	12
	5.1	IT Application in Banking, Automated Clearing Systems.	
	5.2	Electronic Fund Management , Real Time Gross Settlement (RTGS),	
	5.3	National Electronic Funds Transfer (NEFT), Automated Teller Machines (ATMs), Electronic Commerce and Banking.	
	5.4	International Payment Systems, Cyber Crimes and Fraud Management.	
		Total	60 Hrs

Reference Books:

1. Bhole & Malinkud , Financial Institutions and Market, TMH, New Delhi.
2. V.A. Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai
3. Punithavathi Pandian, Financial Markets & Financial Services, Vikas, New Delhi.
4. Vasanth Desai, Financial Markets & Financial Services, Himalaya, Mumbai.
5. Khan M. Y., Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi.
6. Pai Panandikar & NC Mehra , Rural Banking, National Institute of Bank Management, Pune.
7. Guruswamy S., Banking in the New Millenium, New Century Publications, New Delhi.
8. Uppal R. K. & Rimpi Kaur, Banking Sector Reforms in India, New Century Publications, New Delhi.
9. Indian Institute of Banking & Finance Rural Banking, Mumbai.



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

M.Com. (IInd Year): Semester III (Level 6.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

**Course Title: Services & relationship Marketing
(Discipline Specific Core)**

Course Code: CCOMDSE3551

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Services & relationship Marketing, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To acquaint candidates to the uniqueness of the services characteristics and its marketing implications. 2. To analyze several facets in the area of services marketing essential for the success of a service enterprise.
Course Outcomes:	1. The students will become successful marketer. 2. The students will be able to carry Basics of Services Marketing, advertising and sales. 3. The students will become Successful Marketing Manager.

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

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.

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Basics of Services Marketing:	14
	1.1	Definition of Services and rationale for study; Role of services in the economy.	
	1.2	Distinctions between Services and Goods; Services Marketing Mix, Services and Technology	
	1.3	Technology in service encounter.	
	1.4	Emergence of self service, automation in services.	
2.0		Services Marketing Mix:	16
	2.1	Product –Core and Supplementary Elements, Branding Service Products.	
	2.2	Price –Role of Non- monetary Costs, Pricing Strategy Pricing and Revenue Management, Yield Management	
	2.3	Place –Service Distribution, Role of Customers in Service Delivery, Delivery through Intermediaries, Franchising, Electronic Channels, Self-Service Technologies	
	2.4	Promotion –Role of Marketing Communication, Marketing Communication Mix, Integrated Services Marketing Communication	
3.0		Relationship Management:	16
	3.1	Services Quality: Gaps Model, Measuring and Improving Service Quality.	
	3.2	Relationship Management: Defining Customer Relationships.	
	3.3	The Basics of External Relationships.	
	3.4	Supplier Relations; Internal Relationships.	
4.0		Relationship Marketing:	14
	4.1	Customer Retention.	
	4.2	Customer Loyalty.	
	4.3	Strategies for reducing Customer Defection.	
	4.4	Strategies for Customer Relationship Management.	
		Total	60 Hrs

Reference Books:

1. Services Marketing, Zeithaml, Bitner, Gremler & Pandit, 5th Edition, McGraw-Hill
2. Services-Marketing, Operations, and Management, Jauhar i& Dutta , Oxford
3. Services Marketing, R. Srinivasan , PHI Learning



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

M.Com. (IInd Year): Semester IV (Level 6.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

**Course Title: Advanced Corporate Accounting
(Discipline Specific Core)**

Course Code: CCOMDSE3552

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Advanced Corporate Accounting, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To Develop Advanced Corporate Accounting Skills Among the Students. 2. To provide an insight in the Area of Advanced Corporate Accounting for developing career in this field. 3. To Enable Students, Understand the Application of Advanced Corporate accounting Practices in the Fields of Modern Business.
Course Outcomes:	1. At the end of this course, the learner should have comprehensive understanding of the advanced issues in accounting for assets, liabilities and owners' equity. 2. Further he should have ability to account for a range of advanced financial accounting issues. 3. He should appreciate the process of preparing consolidated accounts for corporate groups.

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

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.

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Indian Accounting Standards:	14
	1.1	Meaning- Need for accounting standards in India.	
	1.2	Accounting standards Board (ASB).	
	1.3	Process of setting accounting standards in India.	
	1.4	A brief theoretical study of Indian accounting standards.	
2.0		Accounting for price level changes:	14
	2.1	Introduction, nature of price changes.	
	2.2	Sort comings of conventional accounting based on historical cost.	
	2.3	Distortions in reported profit, evaluation of accounting for changing prices.	
	2.4	Suggested adjustment methods, accounting for foreign inflation.	
3.0		Human resource accounting:	16
	3.1	Concept of human capital, meaning and definition of HRA, Historical development – cost based HRA (Historical cost approach, replacement cost approach, opportunity cost approach)	
	3.2	HR valuation models (Hermanson’s un-purchased goodwill model, Lev and Schwartz present value of future earnings model, Economic value model, Ogan’s discounted certainty equivalent net benefits model, Brummet and Taylor’s HR value index model)	
	3.3	Integration of cost-based and value based HRA – Users of HRA information for management decisions	
	3.4	Impact of HRA on management concepts and behaviour, implementation problems.	
4.0		Lease accounting:	16
	4.1	Concept of leasing, Types of lease agreement, sales and leaseback, leveraged leasing.	
	4.2	Difference between leasing and hire-purchas , advantages and disadvantages of leasing , considerations in choice of lessor.	
	4.3	Lease evaluation: lessor’s point of view (present value method, IRR method) lessee’s point of view (Lease or buy/lease r borrow decisions).	
	4.4	Method of computing lease rentals – leasing in India – accounting for lease transactions.	
		Total	60 Hrs

Reference Books:

- 1) R. L. Gupta, M .Radhaswamy – Coprorate Accounting Theory, Method & Application – Sultan Chand & Sons
- 2) Jain S. P & Narang, K. L – 2003, Corporate Accounting – 7th Edition 2001 Kalyani Publishers Reprint
- 3) Maheswari – Corporate Accounting, 4th Edition – Vikas Publishing House Pvt Ltd
- 4) T. S.Reddy,et. Al. Corporate Accounting, Chennai, Margam Publications, 2002



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

M.Com. (IInd Year): Semester IV (Level 6.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Human Resource Training and Development
(Discipline Specific Core)

Course Code: CCOMDSE3553

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Human Resource Training and Development, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	<p>1. The purpose of this course is to provide an in-depth understanding of the role of training in the HRD. This course also deals with the process of training and developing people in organizations.</p> <p>2. It covers a variety of approaches to instruction and learning and contrasts these with their practical application.</p> <p>3. It also includes the study of core functions of human resource development and the development of an understanding of workplace competency standards.</p> <p>4. You will learn to design and conduct needs analyses and to plan, implement and evaluate training programs. You will also learn training techniques and the skills required to deliver a training program.</p>
Course Outcomes:	<p>On successful completion of the course, students will be able to:</p> <p>1. Identify skills which are transferable from teaching to training.</p> <p>2. Identify and describe learning styles</p> <p>3. Define motivation and relate it to training contexts.</p> <p>4. Relate teacher levels of experience to issues and challenges in delivering.</p> <p>5. Training analyze problems and provide solutions to enable effective</p>

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

Continuous Assessment (CA):

- 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.
- 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):

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Training:	12
	1.1	Definition, Scope, Objectives.	
	1.2	Difference between Training & Development.	
	1.3	Analysis of Training Need-	
	1.4	Organizational Analysis and Operational Analysis, Training Design.	
2.0		Training Process:	12
	2.1	Methods of training-On-and Off-the-Job training.	
	2.2	Techniques and Aids of training, Developing Groups and Climate.	
	2.3	Training Approaches, Implementation of Training.	
	2.4	Trainers Skills and Styles.	
3.0		Learning:	13
	3.1	Concept, Principles of learning, Learning condition of Learning,	
	3.2	Hierarchy of Learning, Learning Cycle.	
	3.3	Learning Curve, Adult learning, Human learning and Memory.	
	3.4	Electronic Learning, Theories of Motivation.	
4.0		Training Evaluation:	13
	4.1	Validation and Evaluation of training	
	4.2	Types of Evaluation Instruments, Types of Evaluation Techniques,	
	4.3	Dimensions of training evaluation, Models of training evaluation,	
	4.4	Cost-benefit Analysis, Training Audit.	
5.0		Recent trends in Training and Development:	12
	5.1	New Area of Training and development.	
	5.2	Innovation in training, Computer based training, Grid training,	
	5.3	SSL technology, Modular programme, walkabout, out Bound training Programme,	
	5.4	Self-efficacy Programme, Neuro linguistic programme.	
		Total	60 Hrs

Reference Books:

1. B Janakiram, Trainign & Development, biztantra New Delhi
2. P L Rao, Training and Development, Excel Book New Delhi.
3. R. Krishnaveni Human Resource Development a Researcher's perspective
Excel Books-2009
4. Raymond A Noe, Employee Training and Development, Tata McGraw Hill, New Delhi.
5. Rolf P Lynton, Training for Development, Vistaar publications (SAGE), Delhi
6. Sage Publication, New Delhi
7. T.V. Rao Future of HRD , Macmillan India Ltd.
8. T.V. Rao Human Resources Development-Experiences- Interventions Strategies.



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

M.Com. (IInd Year): Semester IV (Level 6.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

**Course Title: Research Publication Ethics
(Research Project)**

Course Code: CCOMRP3551

New Model Degree College, Hingoli

Course Prerequisites:	Basic knowledge of Research Publication Ethics, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	To study the Overview of Research Publication Ethics.
Course Outcomes:	On successful completion of the course, students will be able to: 1. Identify ethics which are helpful to student to write the thesis. 2. Identify Scientific misconducts. 3. Define Publication ethics. 4. Relate teacher levels of experience to Databases, Software Tools and Research Metrics.

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 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Continuous Assessment (CA):

- 1. Two Tests:** There are Two tests of 05 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 05 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 2 Credit Course):

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Philosophy and Ethics	05
	1.1	Introduction to philosophy: definition, nature and scope, concept, branches	
	1.2	Ethics: Definition, moral philosophy, nature of moral judgments and reactions	
2.0		Scientific Conduct	06
	2.1	Ethics with respect to science and research, Intellectual honesty and research integrity.	
	2.2	Scientific misconducts: Falsification, Fabrication and Plagiarism (FFP)	
	2.3	Redundant publications, Duplicate and overlapping publications, salami slicing	
	2.4	Selective reporting and misrepresentation of data	
3.0		Publication Ethics	10
	3.1	Publication ethics: definition, introduction and importance., Best practices/Standards setting initiatives and guidelines: COPE, WAME, etc., Conflicts of interest.,	
	3.2	Publication misconduct: Definition, concept, vice versa, types	
	3.3	Violation of publication ethics, authorship and contributor ship.	
	3.4	Identification of publication misconduct, complaints and appeals., Predatory publishers and Journals.	
4.0		Open Access Publishing	09
	4.1	Open access publications and initiatives,	
	4.2	SHERPA/RoMEO online resource to check publisher copyright& self-archiving policies	
	4.3	Software tool to identify predatory publications developed by SPPU	
	4.4	Journal finder/Journal suggestion tools viz. JANE, Elsevier Journal Finder, Springer Journal Suggested, etc.	
5.0		Databases, Software Tools and Research Metrics	10
	5.1	A) Databases:- 1. Indexing databases,2. Citation databases: Web of Science, Scopus, tec.	
	5.2	B) Software tools:- Use of Plagiarism software like Turnitin, Urkund and other open source software tools	
	5.3	C) Research Metrics:- Impact Factor of journal as per Journal citation Report, SNIP, SJR, IPP, Cite Score., Metrics: h-index, Gindex, i10 index, altmetrics	
		Total	40 Hrs

Reference Books:

1. Bird, A. (2006) Philosophy of Sciences, Routledge.
2. MacIntyre, Alasdair (1967) A Short History of Ethics, London.
3. P. Chaddah, (2018) Ethics in Competitive Research: Don't get scooped: don't get plagiarized, ISBN: 978-938748086
4. Conduct in Research: Third Edition National Academies Press.
5. <https://www.niehs.nih.gov/research/resources/bioethics/whatis/index.cfm>
6. Beall, J. (2012) Predatory publishers are corrupting open access. Nature, 489(7415), 179-179. <https://doi.org/10.1038/4891>
10. http://www.insaindia.res.in/pdf/Ethics_Book.pdf



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

M.Com. (IInd Year): Semester III (Level 6.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Research Project Report/ Dissertation and Viva Voce in Specialized Area

(Research Project)

Course Code: CCOMRP3552

New Model Degree College, Hingoli

Course Prerequisites:	Basic Knowledge of Research Methodology, Research Publication Ethics, Research Laboratory, Library, Internet Facility etc.
Course Objective:	1. To make acquaint the student with practical application of research methodology. 2. To develop the research skill and attitude among the students to solve the problems of the society. 3. To make the career of student in Research and development Sector.
Course Outcomes	1.The students will be acquainted with practical application of research methodology. 2. . It will be developed the research skill and attitude among the students to solve the problems of the society. 3.The students will be made their career in Research and development Sector.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme		
Credits Assigned		Teaching Hours		Continuous Assessment	End of Semester Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Research Project/ Dissertation	Practical/ Oral Viva- Voce	
-	06 Crs.	--	180 Hours	100 Marks	50 Marks	150 Marks

Continuous Assessment (CA):

01) Research Project Report/ Dissertation 100 Marks by Internal Examiner.

End of Semester Examination (ESE):

01) Practical/ Oral/ Viva-voce Exam 50 Marks by External Examiner


Course Content

In the subject of Research Project/ Dissertation, each student has to prepare and submit a detailed Research Project Report/ Dissertation for partial fulfilment of M Com Degree. It is expected to submit in typed/handwritten and binding format under the guidance/supervision of Concerned Teacher/Guide/Supervisor on the topic selected and the data collected through field work and survey in M Com. III Semester. The format or structure of Research Project Report/Dissertation is required in the following format.

Format of Research Project Report/ Dissertation

• Title Page
• Declaration by the Candidate
• Certificate by the Guide
• Preface – noting collaborations, and contributions to authorship
• Acknowledgements
• List of Tables
• List of Figures
• Chapter Scheme
1. Introduction: (Statement of Problem, Significance of Topic, Research Objectives, Hypothesis, Scope and Limitations etc.)
2. Literature Review
3. Research Methodology
4. Analysis and Interpretation of Data
5. Findings, Conclusions and Recommendations
Annexures: A) Bibliography or list of references
B) Questionnaire / Interview Schedule

Title Page Format

<p>(----- Topic/Title-----)</p> <p>A Dissertation / Research Project Report</p> <p>Submitted To</p>  <p>Swami Ramanand Teertha Marathwada University,</p> <p>Nanded</p> <p>For the Partial Fulfilment of Degree of Master of Commerce</p> <p>In the Subject of Commerce</p> <p>Under the Faculty of Commerce and Management</p> <p>Submitted by</p> <p>-----</p> <p>Under the Supervision of</p> <p>-----</p> <p>(College Name-----)</p> <p>Academic Year-----</p>
--

Declaration by the Candidate

I hereby declare that the Research Project Report/ Dissertation entitled
..... Submitted by
me for the partial fulfilment of Post Graduate Program in Commerce i.e. Master of Commerce is the
work carried out by me during the Academic Year..... under the supervision of
.....and has not formed the basis for the award of any degree, diploma or fellowship
in this or any other University or other institution of higher learning.

I further declare that the material obtained from other sources has been duly acknowledged in this
Report/Dissertation.

Place:

Date:

Sign. & Name of the Student/Researcher

Certificate by the Guide

This is to certify that the work incorporated in the Research Project Report/ Dissertation entitled
.....” Submitted by
..... is an authentic record of research work carried out by his/her at the
Post Graduation Department of Commerce, (.....College Name.....) affiliated to Swami Ramanand Teerth Marathwada
University Nanded under my guidance and that no part thereof has been presented earlier for any other degree, diploma or
fellowship. The material obtained from other sources has been duly acknowledged by the researcher in the
Report/Dissertation.

Place:

Date:

Sign. & Name of the Guide/Supervisor

-----The End-----