



॥ 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.

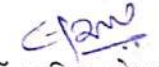
या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक १६ जून २०२३ रोजी संपन्न झालेल्या मा. विद्यापरिषदेच्या बैठकीत एनवेळचा विषय क्रमांक ११/५६-२०२३ अन्वये मान्यता दिल्यानुसार प्रस्तुत विद्यापीठाच्या वाणिज्य व व्यवस्थापन विद्याशाखे अंतर्गत एम. कॉम. प्रथम वर्षाचा अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष 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-ए/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 Structures and Syllabus of Two Years Post Graduate Program
In Commerce with Multiple Entry and Exit Option)**

MASTER OF COMMERCE
(SRTMU Campus and Sub Campus)

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

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

From Dean's Desk:

To meet the challenge of ensuring excellence in Commerce and Management education, the issue of quality needs to be addressed, debated, and taken forward in a systematic manner. Accreditation is the principal means of quality assurance in higher education. The major emphasis of accreditation process is to measure the outcomes of the program that is being accredited. In line with this Faculty of Commerce and Management of SRTM University of Nanded has taken a lead in incorporating philosophy of outcome-based education in the process of curriculum development. Faculty of Commerce and Management, SRTM University, Nanded in one of its meetings unanimously resolved that, each Board of Studies shall prepare some Program Objectives (PO's) and give freedom to affiliated Institutes to add few (PO's) and course objectives and course outcomes to be clearly defined for each course, so that all faculty members in affiliated institutes understand the depth and approach of course to be taught, which will enhance learner's learning process. It was also resolved that, maximum senior faculty from colleges and experts from industry to be involved while revising the curriculum. I am happy to state that, each Board of studies has adhered to their solutions passed by Faculty of Commerce and Management, and developed curriculum accordingly. In addition to outcome-based education, semester-based credit and grading system is also introduced to ensure quality of Commerce and Management education.

Semester based Credit and Grading system enables a much-required shift in focus from teacher-centric to learner-centric education since the workload estimated is based on the investment of time in learning and not in teaching. It also focuses on continuous evaluation which will enhance the quality of education. SRTM University, Nanded has taken a lead in implementing the system through its affiliated Colleges and Faculty of Commerce and Management has devised a transparent credit assignment policy an adopted ten points scale to grade learner's performance. Credit assignment for courses is based on 15 weeks teaching learning process, however content of courses is to be taught in 12-13 weeks and remaining 3-2 weeks to be utilized for revision, guest lectures, coverage of content beyond syllabus etc.

Prof. D M Khandare,
Dean,
Faculty of Commerce and Management,

Prof. H S Patange,
Associate Dean,
Faculty of Commerce and Management,
Swami Ramanand Teerth Marathwada University, Nanded

Chairman's Desk.....

Education is the movement which brings the students, people, and the whole society from darkness to light. Education is a natural melodious and enlightened development of man's instinctive supremacies. Education is the dynamic process which activates the inbuilt traits and develops the child according to the needy situation and time. Commerce and Management education is the platform for any common man to conduct the various business activities smoothly and progressively. Commerce and Management education is basically that form of instruction which directly and indirectly prepares the businessman for his work. Commerce and Management education is a living discipline and is totally different from other disciplines. Hence it must charter new routes to service the aspirations of the nation.

A PG Program in Commerce (i.e., M Com) must therefore have a mission statement which is in conformity with program objectives and program outcomes that are expected of the educational process. The outcomes of a program must be measurable and must be assessed regularly through proper feedback for improvement of the programme. There must be a quality assurance process in place within the Institute to make use of the feedback for improvement of the programme. The curriculum must be constantly refined and updated to ensure that the defined objectives and outcomes are achieved. Students must be encouraged to comment on the objectives and outcomes and the role play individual courses in achieving them. In line with this Faculty of Commerce and Management in Swami Ramanand Teeth Marathwada University - Nanded.

We the chairmen of Board of Studies in 01) Accounts and Applied Statistics 02) Business Economics 03) Business Studies 4) Commercial and Mercantile Law 05) Management Science and Business Administration (Including NGO) Swami Ramanand Teerth Marathwada University - Nanded, happy to state here that, Program Objectives were finalized in a meeting where more than 60 members from different Institutes were attended, who were either Heads or their representatives of All Five Board of Studies .The Program Objectives and Program Outcomes are finalized listed below:

Programme Objectives:

1. To develop a deep understanding of managerial economics principles and their application in analyzing business situations and making effective decisions
2. To equip students with quantitative techniques for business to solve complex problems, analyze data, and make informed business decisions.
3. To provide a comprehensive understanding of financial markets, including IPOs, stocks, bonds, and derivatives, as well as investment strategies and trading systems in India.
4. To foster an understanding of the dynamic international business environment, including global trade policies, cultural factors, and strategies for entering and operating in international markets.
5. To develop proficiency in accounting for managerial decisions, enabling students to interpret financial information, make strategic business decisions, and assess the financial performance of organizations.
6. To enhance students' knowledge of operation research techniques to optimize business processes, improve efficiency, and make data-driven decisions
7. To develop a sound understanding of mercantile law, including contract law, company law, and intellectual property rights, to ensure legal compliance and protect business interests.
8. To provide insights into corporate tax planning strategies and their impact on business operations, enabling students to navigate tax regulations and optimize tax liabilities.
9. To foster an understanding of organizational behavior, including individual and group dynamics, leadership, motivation, and communication, to enhance managerial effectiveness and promote a positive work culture.
10. To provide comprehensive foundation of research methodology, formulation of research problem, objectives, and hypothesis, techniques of data collection, analysis and interpretation along with research report writing skills.

11. 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.
12. To provide job opportunities in accounting, taxation, business management, insurance, banking, finance, etc.
13. 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.
14. To provide specialized knowledge of Marketing Management, Human Resource Management and Banking Procedure and Practice and to develop proficiency in Marketing Management, Human Resource Management and Banking Procedure and Practice.

Programme Outcomes:

1. Students will be able to apply economic principles and theories to analyze and make effective managerial decisions.
2. Students will be acquainted utilize quantitative techniques and operations research methods to solve complex business problems.
3. Students will get proficiency in applying quantitative techniques for business, such as statistical analysis and mathematical modelling.
4. Students will understand the legal aspects of business, including mercantile law and its application in commercial transactions.
5. Students will be acquainted with utilization of accounting techniques for managerial decision-making and financial performance evaluation.
6. Students will capable to apply research methodology to design and conduct empirical studies in the field of commerce.
7. Students will understand the functioning of financial markets and investment strategies in a global context.
8. Students will be able to analyze the international business environment and its impact on organizations' strategies and operations.
9. Student will develop expertise in corporate tax planning and management to optimize tax liabilities.
10. Student will understand organizational behaviour theories and apply them to enhance managerial effectiveness and promote a positive work culture.
11. 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.
12. It will be provided the job opportunities to the students in accounting, taxation, business management, insurance, banking, finance, etc.
13. 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.
14. Student will develop proficiency in Marketing Management, Human Resource Management and Banking Procedure and Practice.

Dr R S Pawar - Chairman, BOS in Accounts and Applied Statistics

Dr C K. Harnawale- Chairman, BOS in Business Economics

Dr P T Pawar- Chairman, BOS in Business Studies

Dr. D S Yadav- Chairman, BOS in Commercial and mercantile Law

Dr M S Rode - Chairman, BOS in Management science and business Admiration
(Including NGO)



Swami Ramanand Teerth Marathwada University, Nanded

Faculty of Commerce and Management

Credit Framework for Two Year PG Program in Commerce

Master of Commerce.

(SRTMU Campus and Sub Campus)

Subject: Commerce

Year & Level	Sem.	Major Subject		RM	OJT / FP	Research Project	Credits	Total Credits
		(SSC)	(SSE)					
1	2	3	4	5	6	7	9	10
1	1	SSC401 (4 Cr) SSC402 (4 Cr) SSC403 (4 Cr) SSC404 (2 Cr)	Elective – (Any one) SSE401 (4 Cr) SSE402 (4 Cr) SSE403 (4 Cr)	<i>Research Methodology</i> RM401 (4 Cr)	--		22	44
	2	SSC451 (4 Cr) SSC452 (4 Cr) SSC453 (4 Cr) SSC454 (2 Cr)	Elective – (Any one) SSE451 (4 Cr) SSE452 (4 Cr) SSE453 (4 Cr) NPTEL/SWAYAM (4 Cr)	---	On Job Training OJT451 (4 Cr)	--	22	
Exit option: Exit Option with PG Diploma (after 2024-25)								
	3	SSC501 (4 Cr) SSC502 (4 Cr) SSC503 (4 Cr) SSC504 (2 Cr)	Elective – (Any one) SSE501 (4 Cr) SSE502 (4 Cr) SSE503 (4 Cr) NPTEL/SWAYAM (4Cr)	--		Research Project (Field Survey) RP501 (4 Cr)	22	44
	4	SSC 551 (4 Cr) SSC 552 (4 Cr) SSC 553 (2 Cr)	Elective – (Any one) SSE551 (4 Cr) SSE552 (4 Cr) SSE553 (4 Cr)	<i>Research Publication Ethics</i> RP551 (2 Cr)		Research Project RP552 (6Cr)	22	
Total Credits		44	24	06	04	10	88	

Abbreviations: SSC: School Specific Core (Major) SSE: School Specific Elective (Major) OJT: On Job Training: Internship/Apprenticeship) RM: Research Methodology RP: Research Project/Dissertation RPE: Research Publication Ethics

M.Com. (1stYear): Semester I (Level 6)

(SRTMU Campus and Sub Campus)

Teaching Scheme

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
(SSC)Major	CCOMC2401	Quantitative Techniques for Business	4	--	4	--	4
	CCOMC2402	Business Economics	4	--	4	--	4
	CCOMC2403	Legal Aspects of Business	4	--	4	--	4
	CCOMC2404	Computer Application in Business	2	--	2	--	2
(SSE)Major Elective – (Any one)	CCOME2401	Principles of Accounting & Taxation	4	--	4	--	4
	CCOME2402	Principles of Marketing					
	CCOME2403	Principles of Banking & Finance					
Research Methodology	CCOMR2401	Research Methodology in Commerce	4	--	4	--	4
Total			CCOMC2402	0	20	0	22
			CCOMC2403				

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)	
(SSC)Major	CCOMC2401	Quantitative Techniques for Business	20	80	--	--	100
	CCOMC2402	Business Economics	20	80	--	--	100
	CCOMC2403	Legal Aspects of Business	20	80	--	--	100
	CCOMC2404	Computer Application in Business	10	40	--	--	50
(SSE)Major Elective – (Any one)	CCOME2401	Principles of Accounting & Taxation	20	80	--	--	100
	CCOME2402	Principles of Marketing					
	CCOME2403	Principles of Banking & Finance					
Research Methodology	CCOMR2401	Research Methodology in Commerce	20	80	--	--	100
Total			110	440	--	--	550

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. (1stYear): Semester II (Level 6)

(SRTMU Campus and Sub Campus)

Teaching Scheme

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
(SSC)Major	CCOMC2451	Financial Perspectives	4	--	4	--	4
	CCOMC2452	Human Resource Management	4	--	4	--	4
	CCOMC2453	E-Commerce	4	--	4	--	4
	CCOMC2454	Business Environment	2	-	2	-	2
(SSE)Major Elective – (Any one)	CCOME2451	A- Corporate Accounting	4	--	4	--	4
	CCOME2452	Digital Marketing					
	CCOME2453	Banking Service Operations					
		NPTEL/ SWAYAM					
On the Job Training	CCOMO2451	On the Job Training/ Internship	--	08	--	4	4
Total			18	08	18	04	22

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)	
(SSC)Major	CCOMC2451	Financial Perspectives	20	80	--	--	100
	CCOMC2452	Human Resource Management	20	80	--	--	100
	CCOMC2453	E-Commerce	20	80	--	--	100
	CCOMC2454	Business Environment	10	40	--	--	50
(SSE)Major Elective – (Any one)	CCOME2451	A- Corporate Accounting	20	80	--	--	100
	CCOME2452	Digital Marketing					
	CCOME2453	Banking Service Operations					
		NPTEL/ SWAYAM					
On the Job Training	CCOMO2451	On the Job Training/ Internship	--	--	40	60	100
Total			90	360	40	60	550

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.



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

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

(SRTMU Campus and Sub Campus)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Quantitative Techniques for Business

Course Code: CCOMC2401

University Examination 80 Marks// Internal Assessment 20 Marks//Total 100 Marks

Course Prerequisites:	Basic knowledge of Quantitative methods, Logic, reasoning, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To make the students be acquainted with the principles and practices of quantitative methods as are applicable in managerial decision making.
	2. To make able the students to utilize the concept and techniques of Transportation to minimize the total cost of transportation.
	3. To make able the students to apply technique of Game theory to win the competitive position in Business.
	4. To make able the students to apply technique of Assignment to assign different jobs to different machines or different employees on one to one basis.
	5. To make able the students to apply technique of Sequencing to arrange different jobs in proper in proper sequence on different machines.
	6. To make able the students to apply technique of Replacement to replace the machines on economic basis.
Course Outcomes:	1. Students will be acquainted with the principles and practices of quantitative methods as are applicable in managerial decision making.
	2. Students will be able to utilize the concept of concept and techniques of Transportation to minimize the total cost of transportation.
	3. Students will be able to apply technique of Game theory to win the competitive position in Business
	4. The students will able to apply technique of Assignment to assign different jobs to different machines or different employees on one to one basis..
	5. The students will be able to apply technique of Sequencing to arrange different jobs in proper in proper sequence on different machines.
	6. The students will be able to apply technique of Replacement to replace the machines on economic basis.

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 and Classification of Quantitative Techniques	
	1.2	Role of Quantitative Techniques in Management Decision - making.	
	1.3	Methodology of Quantitative Techniques, Scope of Quantitative Technique	
	1.4	Advantages of Mathematical Modelling, Limitations of Quantitative Technique	
2.0		Transportation Problems	12
	2.1	Introduction, Terminology in Transportation Problems	
	2.2	General Procedure for Solving a Transportation Problem	

	2.3	Methods for Finding the Initial Feasible Solution: North – West Corner Method (NWCM), Least Cost Method (LCM) or Matrix Minima Method , Column Minima Method, Row Minima Method, Vogel’s Approximation Method (VAM),	
	2.4	Methods for Finding the Optimum Solution: Modified Distribution (MODI) Method or UV method	
3.0		Assignment Problems	12
	3.1	Introduction, Numerical on Assignment Problems: Hungarian Assignment Method (HAM)	
	3.2	Special Cases in Assignment Problems: Unbalanced Problem,	
	3.3	Special Cases in Assignment Problems: Multiple Optimum Solution	
	3.4	Special Cases in Assignment Problems: Maximization Problems	
4.0		Game Theory	12
	4.1	Introduction, Terminologies involved in the Game theory, Objectives of Game Theory and Applications of Game theory’ Limitations	
	4.2	Game Theory – Two Person – Zero Sum – Game. Saddle Point	
	4.3	Value of Game, Dominance Strategy, 2x2 matrix solution	
	4.4	Problems on Law of Dominance Strategy.	
5.0		Replacement Models and Sequencing Models	12
	5.1	Introduction to Replacement, Terminologies in the Replacement, Replacement Model	
	5.2	Problems on Replacement Models	
	5.3	Introduction to Sequencing Models, Terminologies, Sequencing Models	
	5.4	Practical Problems and Solution on Sequencing Problems Johnson’s Algorithm for no jobs & Two machines n jobs & three machines	
Total			60

Reference Books:

1. Quantitative Techniques in Management. (TMH)– by N.D. Vohra , Tata Mc Graw Hill
2. Quantitative Techniques by C.R. Kothari, Vikas Publishing House, Delhi.
3. Statistical Methods - by S.P. Gupta, Sultan Chand & Sons.
4. Statistical and Quantitative Methods by Ranjeet Chitale, Nirali Publication.
5. Quantitative Techniques in Business & Management- by Dr. Gajanan Mudholkar, Mayas Publication

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

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

(SRTMU Campus and Sub Campus)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Business Economics

Course Code- CCOMC2402

University Examination 80 Marks// Internal Assessment 20 Marks//Total 100 Marks

Course Prerequisites:	Basic knowledge of Business Economy & business environment, 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 economics as are applicable in managerial decision making. To make able the students to utilize the concept of macro & micro economics. To make able the students to apply technique of demand elasticity & demand forecasting To make able the students to apply technique of Marginal Costing and Cost Volume Production Analysis. To make able the students to apply technique of pricing & output decisions in various forms of Market structure.
Course Outcomes:	<ol style="list-style-type: none"> Students will be acquainted with the principles and practices of economics as are applicable in managerial decision making. Students will be able to utilize the concept of macro & micro economics. Students will be able to apply technique of demand elasticity & demand forecasting The students will able to apply technique of Marginal Costing and Cost Volume Production Analysis. The students will be able to apply technique of pricing & output decisions in various forms of Market structure.

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, Limitations, nature & scope of Business Economics	
	1.2	Macro & Micro Economics, opportunity cost, discounting principle, marginal principle, problem of scarcity & alternate use of resources.	
	1.3	National Income: Concept and measurement. GDN, GNP, NNP, SGDP current trends in India & international scenario.	
	1.4	Business cycles, fiscal policy, monetary policy and inflation,	
2.0		Demand Theory	12
	2.1	Demand meaning & definition, Individual demand and market demand, scenario of demand estimates in Indian consumer market & business market.	

	2.2	Law of Demand, Assumptions & exceptions to law of demand.	
	2.3	Changes in demand, increase- decrease and contraction- expansion of demand.	
	2.4	Theory of supply, law of supply, supply curve, point of equilibrium.	
3.0		Demand Elasticity & Demand Forecasting	12
	3.1	Elasticity of Demand- concept, significance, types of elasticity of demand, measurement of elasticity.	
	3.2	Demand forecasting, methods of demand forecasting, significance of demand forecasting.	
	3.3	Numerical calculations of demand elasticity.	
	3.4	Numerical calculations of demand Forecasting.	
4.0		Cost & production Analysis	12
	4.1	Theory of cost, Short run & long run cost, Types of Cost: fixed & variable cost,	
	4.2	Break-even point on cost curves, Business use of cost Function.	
	4.3	Production Function: Law of variable proportions, stages of production, Returns to scale, isocost, isoquant	
	4.4	Numerical based on cost relationship.	
5.0		Market Structure	12
	5.1	Market structure, classification of market structure.	
	5.2	perfect and imperfect competition,	
	5.3	monopoly model, monopolistic competition, and oligopoly,	
	5.4	Pricing & output determination in various forms of market structure.	
		Total	60

Reference Books:

1. Varshney & Maheshwari: Business Economics, Sultan Chand & Sons, New Delhi.
2. Mehta: Business Economics, Sultan Chand & Sons, New Delhi.
3. Joel Dean: Business Economics, Prentice Hall, New Delhi.
4. Mote, Paul & Gupta: Business Economics- Concepts and Case, Mc Graw Hill, New Delhi.
5. D. M. Mithani: Business Economics- Himalaya Publishing, Mumbai
6. Prasad, Sinha, Mnagaerial Economics- Pragati Publishing, Meerut
7. H.L. Ahuja, Business Economics, S. Chand Publication
8. Geetika, etal, Business Economics, Tata Mc Graw Hill Publishing, New Delhi
9. G. S. Gupta, Business Economics Tata Mc Graw Hill Publishing, 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
(Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

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

(SRTMU Campus and Sub Campus)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Legal Aspects of Business

Course Code- CCOMC2403

University Examination 80 Marks// Internal Assessment 20 Marks//Total 100 Marks

Course Prerequisites:	Basic knowledge of Legal Aspects Business, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	The objective of this course is to provide the theoretical knowledge about various laws related to business along with relevant case studies.
Course Outcomes:	<p>Appreciate the relevance of business law to individuals and businesses and the role of law in an economic, political and social context.</p> <p>Identify the fundamental legal principles behind contractual agreements.</p> <p>Examine how businesses can be held liable in tort for the actions of their employees.</p> <p>Understand the legal and fiscal structure of different forms of business organizations and their responsibilities as an employer.</p> <p>Acquire problem solving techniques and to be able to present coherent, concise legal argument.</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

Course Contents

Module No.	Unit No.	Topics	Teaching Hours
1.0		Introduction:	12
Unit I	1.1	Introduction: What is law? Meaning and sources of mercantile law,	
	1.2	Contract Law: The Indian Contract Act 1872; Establishing the contract,	
	1.3	Offer and Acceptance, Consideration, Competency of Parties, Free consent, Legality of Object, Void agreements, Contingent Contracts,	
	1.4	Performance and Discharge of Contract, Remedies for Breach of Contract, Indemnity and Guarantee, Bailment and Pledge, Agency	
2.0		The Sales of Goods Act 1930:	12
	2.1	Nature of Contract of Sale; Conditions and Warranties; Transfer of Ownership and Delivery; Rights of Unpaid Seller and Rights of Buyer.	

Unit II	2.2	The Indian Partnership Act 1932; Nature of Partnership; Formation of Partnership; Rights, Duties and Liabilities of Partners; Dissolution of a Partnership Firm,	
	2.3	Intellectual Property Laws: Subject /matter of Intellectual Property; Aim & objectives; Classification of Intellectual Property Rights	
	2.4	Emerging issue in Intellectual Property.	
3.0		The Negotiable Instruments Act 1881;	12
Unit III	3.1	Meaning and Definition of Negotiable Instruments	
	3.2	Competence and Liability of Parties to Negotiable Instruments, Negotiation and Assignment;	
	3.3	Presentment of Negotiable Instruments; Dishonor and Discharge of Negotiable Instruments	
	3.4	The competition Act 2002; Aim and objectives of competition commission; concept and provisions.	
4.0		The Companies Act 2013;	12
Unit IV	4.1	Introduction, Nature and Types of Companies; Incorporation of Company: Memorandum & Article of Association	
	4.2	Incorporation of Company, Commencement of business, Change of Name of Company,	
	4.3	Management & Administration of Company,	
	4.4	Meetings of Boards and its power, Winding Up of a company.	
5.0		The Information Technology Act 2000:	12
Unit V	5.1	Environment Protection Act: Water Pollution Protection Legislation;	
	5.2	Air Pollution Protection Legislation,	
	5.3	The Consumer Protection Act 1986; Features, aim and objectives;	
	5.4	Rights of consumes.	
			60

Reference Books:

1. Elements of Mercantile Law by N.D. Kapoor, Sultan Chand & Sons
2. Business Law by N.D. Kapoor, Sultan Chand & Sons
3. Legal Aspects of Business by Akhileshwar Pathak, Tata McGraw Hill
4. Business Law by Tejpal Sheth, PEARSON
5. Business Law by D. Chandra Bose, PHI Learning Private Limited
6. Business Law (6th Edition) by MC Kuchhal & Vivek Kuchhal, Vikas.
7. Mercantile Law (8th Edition) by MC Kuchhal & Vivek Kuchhal, Vikas
8. Mercantile Law (3rd Edition) by S.S. Gulshan, Excel Books
9. Business and Corporate Laws by G. Prasad, Jai Bharat Publications
10. Company Law (12th Edition) by Ashok K Bagrial, Vikas Publishing House Pvt. Ltd.
11. Legal Aspects of Business 3rd Edition, Ravinder Kumar, Cengage

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

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

(SRTMU Campus and Sub Campus)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Computer Application in Business

Course Code- CCOMC2404

University Examination 40 Marks// Internal Assessment 10 Marks//Total 50 Marks

Course Prerequisites:	Basic knowledge of the computer. Computer lab with LAN and Internet.
Course Objectives:	1. To develop awareness about Computer Application in Business.
	2. To know the recent advances about Computer Application in Business.
	3. To develop knowledge about Computer Application in Business.
Course Outcomes:	1. Students will be acquired basic knowledge on the components of the computer
	2. Students will be acquired knowledge on types of emerging technologies
	3. Students will be performed operations using word processing, spreadsheet, and presentation tools

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)			
02	--	30	--	05	05	10	--	40	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Computer Concepts and ICT:	07
	1.1	Introduction to Computer Concepts and ICT: Elements – Characteristics–Classification–Architecture & Features of Computers.	
	1.2	Various interfacing Devices & Gadgets used for Business operations	
	1.3	ICT meaning, advantages and Disadvantages	
2.0		Software Concepts:	07
	2.1	System Software, Application software,	
	2.2	Packages, their nature and qualities,	
	2.3	Operating Systems its types, Functions and uses	
3.0		MS Office-I	08

	3.1	MS Office: MS Word , Applications of MS Word in Business,	
	3.2	Applications of MS Excel: Graphs and Charts – Calculation of various financial functions -	
4.0		MS Office-II	08
	4.1	MS Access: Tables and Queries,	
	4.2	MS Power Point: Creation of slides, animation and templates - Designing Presentations – Slide show.	
		Total	30

ReferenceBooks:

1. Computer Applications in Management, Saxena and Prathpreet Chopra, , Vikas, New Delhi
2. Introduction to Information Technology, Aksoy, Cengage, New Delhi.
3. Computer Application in Business, Parameswaran:– S Chand, New Delhi.
4. Management Information Systems, Mahadeo Jaiswal, Monika Mittal, Oxford University Press.
5. Handbook of CPU Fault Diagnostics, N C Dhande, Sanket Prakashan, Nanded. 81-88907-10-3
6. Database Management Systems, PS Gill, IK Int Pub House, New Delhi
7. Management Information Systems, D.P. Goyal, MacMillan Publishers.

Continuous Assessment (CA):

- 1. Two Tests:** There are Two tests of 10 marks each (Converted in 5 marks) 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 Internal Examination (For TWO Credit Course):

1. Journal submission will be compulsory carrying 10 marks and based on the entire syllabus.
2. A Project submission will be compulsory carrying 10 marks and based on the entire syllabus
3. Field Visit report submission will be compulsory carrying 10 marks
4. A Seminar write up using MSWORD and presentation using PPT slides for 10 Marks.



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

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

(SRTMU Campus and Sub Campus)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Principles of Accounting and Taxation

Course Code: CCOME2401

University Examination 80 Marks// Internal Assessment 20 Marks//Total 100 Marks

Course Prerequisites:	Basic knowledge of accounting and taxation, 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 understand the concepts and principles of taxation. To make able the students to study different terms and concepts involved in Business Taxation.
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 understand the concepts and principles of taxation.. The students will be able to study different terms and concepts involved in Business Taxation.

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, Objectives, advantages, and Limitations of Budgetary Control.	

	2.2	Types of Budgets	
	2.3	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		Principles of Taxation	12
	4.1	Meaning, concept and definition of tax	
	4.2	Types of taxes: Direct and Indirect Taxes.	
	4.3	Objectives of Tax Collection, Principles of Taxation	
	4.4	overview of taxation acts and provisions	
5.0		Business Taxation	12
	5.1	Corporate Taxation— Significance of corporate taxation	
	5.2	Basic Concepts and definitions – Residential Status and Scope of Total Income of a Company	
	5.3	Classification of companies for tax purpose	
	5.4	Incomes exempt from tax applicable to company.	
			60

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 Ludhiyana.
6. R S N Pillai & V Bhagvati, “Management Accounting”- Sultan Chan & Sons, Delhi.
7. . **Gaur and Narang: Income Tax Law and Practice, Kalyani Publishers, New Delhi.**
8. **B.B.Lal& N. Vashisht: Direct Taxes, Pearson Education.**
9. **H.C. Meherotra- Income Tax Law and Practice- Sahitya Bhavan, Agra.**

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

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

(SRTMU Campus and Sub Campus)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Principles of Marketing

Course Code: CCOME2402

University Examination: 80 marks, Internal Assessment: 20 marks, Total – 100 marks

Course Prerequisites:	Basic knowledge of Business Organization, Marketing Dynamics, E-materials, Books etc.
Course Objectives:	6. To make students familiar with the conceptual framework of marketing management
	7. To enable students to know the tasks of a marketer and the challenges which a marketer has to face
	8. To enable students to understand the marketing environment within which a marketer has to operate
	9. To make students learn formulation of marketing mix
Course Outcomes:	10. To enable students to comprehend segmentation, targeting and positioning
	11. Students will be familiar with the conceptual framework of marketing management
	12. Students will know the tasks of a marketer and the challenges which a marketer faces
	13. Students will understand the marketing environment within which a marketer has to operate
	14. Students will learn formulation of marketing mix
	15. Students will be able to discuss segmentation, targeting and positioning

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	Marketing- definition, concept, nature, significance, process and functions of marketing	
	1.2	Evolution of marketing concept	
	1.3	Marketing mix – concept, ingredients, significance	
	1.4	Latest developments in marketing	
2.0		Market analysis	12

	2.1	Marketing environment – concept, importance and different components	
	2.2	Segmentation, targeting, positioning	
	2.3	Consumer behavior, buying decision process	
	2.4	Marketing research – meaning, scope, process	
3.0		Product mix and Price mix	12
	3.1	Product – concept, classification, product related decisions	
	3.2	Product Life Cycle – concept, phases, importance; New Product Development	
	3.3	Price – concept, objectives, and determinants of pricing	
	3.4	Pricing policies, pricing strategies	
4.0		Place mix	12
	4.1	Distribution channel – nature, types, functions	
	4.2	Distribution channel intermediaries	
	4.3	Physical distribution	
	4.4	Market logistics	
5.0		Promotion mix	12
	5.1	Integrated Marketing communication	
	5.2	Promotion mix – concept, components	
	5.3	Direct marketing	
	5.4	Online marketing	
			60

Reference Books:

Bose, Biplab S. Marketing Management. Mumbai, India: Himalaya Publishing House
 Grewal, Dhruv, & Levy, Michael, Marketing. Chennai, India: McGraw Hill Education
 Kotler, Philip, Marketing Management. Delhi, India: Pearson Education
 Kumar, Arun, & Meenakshi, N. Marketing Management. New Delhi, India: Vikas Publishing House
 Ramaswamy, V.S., & Namakumari, S. Marketing Management. New Delhi, India: Macmillan India Ltd.

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

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

(SRTMU Campus and Sub Campus)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Principles of Banking & Finance

Course Code: CCOME2403

University Examination: 80 marks, Internal Assessment: 20 marks, Total – 100 marks

Course Prerequisites:	Basic knowledge of banking and financial system, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	4. To make the students be acquainted with the origin and history of banking in the world in general and in India in particular.
	5. To enable students to understand the different procedures and practices in banks.
	6. To make students understand the functions, role and significance of commercial banks in India.
	7. To make students understand the significance, role and functions of Reserve Bank of India.
Course Outcomes:	4. Students will be able to understand the history of banking system and its development in India.
	5. Students will be able to understand the different procedures and practices in day-to-day banking.
	6. Students will be able to understand the different functions of commercial banks in India.
	7. Students will be able to understand the significance of RBI as a central bank and its various functions.

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 TO BANKING:	12
	1.1	Definition of bank, banking in India, role of banking, ,	
	1.2	Types of banks in India: Central Bank, Commercial Bank and its functions, Development bank and its features, Co-operative bank and its type,	
	1.3	Difference between commercial bank and Co-operative bank	
	1.4	Specialized bank, Introduction to RRB and Role, and Functions of NABARD,	
2.0		CENTRAL BANK OF INDIA	12
	2.1	Evolution of Reserve Bank of India	
	2.2	Working functions of Reserve Bank of India,	
	2.3	Monitory Policy and its Objectives,	

	2.4	Regulatory Role of Reserve Bank of India,	
3.0		MONEY MARKET & CAPITAL MARKET IN INDIA	12
	3.1	Money Market Concept; Instruments of money market	
	3.2	Call Money, Treasury Bills, Certificate of Deposit, Commercial papers, Ready Forward Contract, Commercial Bill,	
	3.3	Negotiable Instruments, Types of Negotiable Instrument.	
	3.4	Capital Market-Introduction and Instruments	
4.0		EVOLVING TRENDS IN MODERN BANKING	12
	4.1	Electronic payments, (Internet, Phone and M-Banking) Electronic Clearing System,	
	4.2	Debit, ATM and Credit cards, Electronic Funds Transfer,	
	4.3	RTGS (Real Time Gross Settlement), NEFT (National Electronic Fund Transfer),	
	4.4	Grievance Handling Mechanism- Bank Ombudsman,	
5.0		Introduction of Finance:	12
	5.1	Meaning & Definitions, Types of Business Finance,	
	5.2	Scope & Objectives of Financial Management,	
	5.3	Functions of Finance Manager,	
	5.4	Approach to Finance Manager, Importance of Finance Manager.	
			60

Reference Books:

1. Justin Paul and Padmalatha Suresh: Management of Banking and Financial Services
2. Reserve Bank of India functions and working (latest edn.) R.B.I.
3. Monetary Economics for India, Dr. Narendra Jadhav
4. All journals published by Indian Institute of Banking and Finance

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

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

(SRTMU Campus and Sub Campus)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Research Methodology

Course Code: - CCOMR2401

University Examination 80 Marks// Internal Assessment 20 Marks//Total 100 Marks

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

<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.	Topics	Teaching Hours
1.0		Research fundamental:	12
	1.1	Research fundamental: Meaning and Objectives of Research, Research categories, Types of research Studies, Research Methods and research methodology,	
	1.2	Research process. Scientific Method: Introduction, Methods of eliminate uncertainty, Steps in Scientific research, Difficulties in applying Scientific method in marketing research,	
	1.3	Hypothesis- Types of Hypothesis, precaution while Setting Hypothesis, Types of Errors	
	1.4	Inductive v/s deductive logic	

2.0		Defining Research problems and Hypothesis Formulation	12
	2.1	Defining the Research Problems, formulation of the Problems	
	2.2	Developing the research Plan, Importance of Hypothesis in decision making	
	2.3	Research design: Introduction, Types of research designs,	
	2.4	Extension of true experimental design, selecting an Experimental Design Limitations of experimental design.	
3.0		Methods of Techniques of data collection:	12
	3.1	Types of data, distinction between Primary and Secondary data,	
	3.2	Data Collection procedure for primary Data, Major Steps in conducting a Survey,	
	3.3	Methods of secondary data Collection, schedule method Case study Method.	
	3.4	Sampling: Introduction, Sample v/s Census, Criteria for Good Sampling, The Sampling Process, Types of Sampling methods/Techniques, Sampling and non- Sampling Errors.	
4.0		Attitude Measurement and Scale:	12
	4.1	Nature of Attitudes, Use of Attitude Measurement,	
	4.2	Types of Scale, Potential Sources of error in Measurement,	
	4.3	SPSS Procedure for Multidimensional Scaling.	
	4.4	Questionnaire Design: Introduction, Techniques for Designing Questionnaires, Types of Questions, Questionnaire Construction.	
5.0		Research Report and Proposal Writing.	12
	5.1	Data Preparation and Preliminary Analysis:	
	5.2	Editing, Coding, tabulation, Process and Analysis	
	5.3	Formal Investigation	
	5.4	Research Report and Proposal Writing	
		Total	60

Suggested Readings:

1. Research Methodology by Dr. S L Gupta
2. Research Methodology by C R Kothari
3. Kerlinger F.N. Fundamentals of behaviour Research Holt Rinehart & Sinson Newyork
4. Sadha A.N. Singh Amerjit : Research Methodology in social sciences Himalaya Pub.1980
5. Bajpai S.R. : Methods in social survey & Research kitab Ghar Kanpur

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

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

(SRTMU Campus and Sub Campus)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Financial Perspectives

Course Code: - CCOMC2451

University Examination 80 Marks// Internal Assessment 20 Marks//Total 100 Marks

Course Prerequisites:	Basic knowledge of accounting, Mathematics, Logic and Reasoning, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1.To make the students be acquainted with environment of business finance as are applicable in managerial decision making. 2.To make able the students to utilize the techniques of financial analysis. 3.To make able the students to apply technique of Capital Budgeting. 4.To make able the students to apply technique of Working Capital Management. 5.To make able the students to apply technique of Capital Structure and Firm Valuation.
Course Outcomes:	1.Students will be acquainted with the environment of business finance as are applicable in managerial decision making. 2. Students will be able to utilize the techniques of financial analysis.. 3. Students will be able to apply technique of Capital Budgeting. 4. The students will able to apply technique of Working Capital Management. 5. The students will be able to apply technique of Capital Structure and Firm Valuation.

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		Environment of Business Finance	12
	1.1	Definition of Finance Definition of Business Finance, Types of Finance	
	1.2	Definition of Financial Management, Scope of Financial Management	
	1.3	Objectives of Financial Management, Functions of Finance Manager	
	1.4	Importance of Financial Management	
2.0		Techniques of Financial Analysis	12
	2.1	Meaning and Definition: Income statement, Position statement, Statement of changes in owner's equity, Statement of changes in financial position	
	2.2	Types of Financial Statement Analysis	
	2.3	Techniques of Financial Statement Analysis: Comparative statement analysis, Comparative balance-sheet analysis, Comparative profit and loss account analysis, Trend analysis, Common size analysis	
	2.4	Funds Flow Statement Analysis (Working Capital Basis), Cash Flow Statement Analysis, Difference between funds flow and cash flow statement, Ratio Analysis.	
3.0		Capital Budgeting	12

	3.1	Introduction, Definitions, Need and importance of capital budgeting	
	3.2	Capital Budgeting Process, Kinds of Capital Budgeting Decisions	
	3.3	Methods of Capital Budgeting of Evaluation: Pay-back period, Un even cash inflows, Post pay-back profitability method, Accounting rate of return or Average rate of return.	
	3.4	Net present value, Internal rate of return, Excess present value index, Capital rationing, Risk and Uncertainly in Capital Budgeting.	
4.0		Working Capital Management	12
	4.1	Introduction, Meaning of Working Capital, Definitions, Concept of Working Capital, Gross working capital	
	4.2	Net working capital, Component of working capital, Operating Cycle	
	4.3	Types of Working Capital: Permanent working capital, Temporary working capital, Semi variable working capital	
	4.4	Needs of Working Capital, Working capital position/Balanced working capital position, Assessment of Working Capital Requirements, Computation (or Estimation) of Working Capital, Working Capital Financing.	
5.0		Capital Structure and Firm Valuation	12
	5.1	Introduction, meaning of capital structure, Definition of capital structure, Financial Structure, Optimum Capital Structure	
	5.2	Objectives of capital structure, Forms of capital structure, Factors Determining Capital Structure	
	5.3	Leverage (Types of Leverage), Cost of capital, Capital Structure Theories,	
	5.4	Traditional approach, Assumptions, Net Income (NI) approach, Net Operating Income (NOI) approach, Modigliani and Miller approach, WACC.	
			60

Reference Books:

- 1) Financial Management: Khan and Jain, Tata McGraw Hill Publications
- 2) Financial Management: I.M. Pandey, Vikas Publications
- 3) Fundamentals of Financial Management: SheebaKapil, Pearson Publications
- 4) Financial Management: V.K. Bhalla, S. Chand Publications
- 5) Financial Management: Khan and Jain, Tata McGraw Hill Publications
- 6) Financial Management: C. Paramasivan, T. Subramaniam, New Age 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
(Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

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

(SRTMU Campus and Sub Campus)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Human Resource Management

Course Code: CCOMC2452

University Examination 80 Marks// Internal Assessment 20 Marks//Total 100 Marks

Course Prerequisites:	Basic knowledge of Human Resource, Classroom, E-materials, Books etc.
Course Objectives:	16. To make the students be acquainted with the principles of Human Resource Management
	17. To introduce to Human Resources Management
	18. To acquaint the students to the Human Resources Planning.
	19. To acquaint the students to the Job Analysis, Compensation management & Industrial Relation.
Course Outcomes:	20. Students will acquainted with the principles of Human Resource Management
	21. Students will gain an understanding on Human Resources Management
	22. Students will be able to do Human Resources Planning
	23. Students will come to know about Job Analysis, Compensation management & Industrial Relation.

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.	Topics	Teaching Hours
1.0		Introduction to HRM	12
	1.1	Concept & Nature of HRM,	
	1.2	objectives & Importance of HRM,	
	1.3	Role and Functions of HRM; Scope of HRM	
	1.4	Changing Environment of HRM; Aspects of HRM	
2.0		HR Planning	12

	2.1	Concepts; objectives, Need & Important of HRP	
	2.2	Factors Influencing HR planning; HR Planning Process	
	2.3	Problems of HRP, Level of HRM, Guideline for making HRP effective,	
	2.4	Career Planning Objectives & Process	
3.0		Job Analysis	12
	3.1	concept & objectives, Significance & Process of Job Analysis,	
	3.2	Job description and job specifications, Techniques / Method of job Analysis, use of job analysis information ;	
	3.3	Methods & Technique of Recruitment, Selection; Tests and Interview Techniques	
	3.4	Training and Development, Performance Appraisal & its methods, Placement & Induction	
4.0		Compensation Management	12
	4.1	Objectives, Principals, Wages and Salary administration, Concepts and Principles;	
	4.2	Influencing Factors; Current Trends in Compensation – Methods of Payment	
	4.3	Incentives, fringe benefits and Rewards, morale and productivity	
	4.4	Performance Management System: Introduction, Appraisal and Process	
5.0		Managing Industrial Relations	12
	5.1	Meaning, Objectives & Functions of Trade Unions	
	5.2	Employee Participation Schemes – Collective Bargaining – Marketing Knowledge Workers.	
	5.3	Industrial Relations in India, health, safety and welfare and social security	
	5.4	Workers Participation in Management, HR Accounting & Auditing, HRIS.	
			60

Reference Books:

7. Venkata Raman C.S., and Srivastva BK Personnel / Human Resource Management, TMH, NDEssentials of Business Environment, Aswathappa: Himalaya Publishing House
8. Cynthia D. Fisher & Lyle F. Schoenfeld; / Human Resource Management, Wiley India, New Delhi. 3. DK Tripathi, Human Resource Management: Text & Cases, Wisdom, Delhi
9. Fisher, Managing Human Resource, Cengage, ND
10. N.K.Singh / Human Resource Management, Excel Publications.
11. P.S Rao, Essentials of Human Resource Management & IR, Himalaya, Mumbai

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

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

(SRTMU Campus and Sub Campus)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: E-Commerce

Course Code: - CCOMC2453

University Examination 80 Marks// Internal Assessment 20 Marks//Total 100 Marks

Course Prerequisites:	Basic knowledge of commerce, computer, internet, Computer Lab, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> 1. To make the students be acquainted with the modern business techniques and business automation. 2. To help students to use internet for business correspondence and logistic management. 3. To make acquaint the student with e-commerce business models.
Course Outcomes:	<ol style="list-style-type: none"> 24. Students will be acquainted with the modern business techniques and business automation. 25. Students will be acquainted with the use internet for business correspondence and logistic management. 26. Students will be acquainted with e-commerce business models.

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 E Business & E Commerce	12
	1.1	Introduction concept and scope,	
	1.2	E Business v/s E Commerce	
	1.3	E Commerce v/s Traditional Commerce	
	1.4	Digital economy, e-commerce types, markets and models	
2.0		E-Commerce Technological framework	12
	2.1	Technological supports and needs for e-commerce framework, ,	
	2.2	Tools, Gadgets, processors, network and communication devices	
	2.3	hardware and software support, web technology & software advantages for implementation of E Commerce	
3.0		Industrial Automation, Applications and Mobile Commerce	12
	3.1	Introduction and Overview Industrial Automation and Robotics	

	3.2	Modern Mobile Applications, tools and techniques and their impact on business management,	
	3.3	Advantages and disadvantages of Business Mobility & Automation	
4.0		E Business Design and Applications	12
	4.1	E Business Design and Applications: Steps in e-business design	
	4.2	Integrating the supply chain management process.	
	4.3	Study of applications in e-selling, e-buying, e-procurement, e-payments: Pre; Post and instant payment systems, e-banking, e-governance, e- learning, e-CRM, e-Business Strategy etc. into action.	
5.0		Issues, Implications and Future of E-Business	12
	5.1	Issues, Implications and Future of E-Business: Challenges in Enterprise architecture planning, Risks related to e-Security	
	5.2	Cryptography, e-transition issues, reversing the value chain,	
	5.3	Govt policies, legal implications, Social media and its impact on e- business	
		Total	60

Reference Books:

01. Agrawal K.N.& Deeksha Agrawala, Business on the net: What's and How's of ecommerce, Mc Million New Delhi
02. Diwan, Prag and Sunil Sharma, Electronic commerce- A Manager's guide to ebusiness, Vanity books international New Delhi.
03. Janal D.S., On line Marketing Handbook, Van Nostrand Reinhold, New York.
04. . Kosir David, Understanding electronic commerce, Microsoft press, Washigton.
05. Monoli & Minol, Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi
06. Damier Amor – The E-business Evolution – HP Professional books.
07. Ravi Kalakota – A.B. Whinstan – Frontiers of Electronic commerce.
08. Murthy C S V (2009), E-Commerce – Concepts, Models, Strategies, Mumbai, Himalaya Publishing House.
09. Rayudu C S (2008), E-Commerce – E-Business, Mumbai, Himalaya Publishing House.
10. Bharat Bhasker (2009), Electronic Commerce – Framework, Technologies and Applications, 3rd Edition, New Delhi, Tata McGraw Hill Publishing Company Limited.
11. Chaffey Dave (2009), E-Business and E-Commerce Management, 3rd Edition, New Delhi, Pearson Education

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

End Semester Examination (ESA for 4 Credit Course):

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

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

End Semester Examination (ESA for 4 Credit Course):

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



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

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

(SRTMU Campus and Sub Campus)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Business Environment

Course Code: CCOMC2454

University Examination 40 Marks// Internal Assessment 10 Marks//Total 50 Marks

Course Prerequisites:	Basic knowledge of Business, Natural Environment, E-materials, Books etc.
Course Objectives:	4. To make the students be acquainted with the principles of Business Environment as applicable in Business decision making.
	5. To help students to develop the knowledge and basics of environmental factors affecting business
	6. To acquaint the students to the emerging trends and policies in business environment.
	7. To inculcate values of Environmental ethics amongst the students.
Course Outcomes:	27. Students will acquaint with the principles of Business Environment as applicable in Business decision making.
	28. Students will gain an understanding on Scanning of Business Environment
	29. Students will be able to identify the Strengths & Weakness of the Companies & identify Opportunities & Threats in Business Environment
	30. Students will come to know about different Policies of Government which Effect the Business

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)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topics	Teaching Hours
1.0		Introduction	08
	1.1	Meaning, Definition, and basics of Business Environment, Significance, Nature of Business Environment	
	1.2	Need of Environmental studies for Business, Environment Scanning, SWOC Analysis, PESTEL Analysis	
	1.3	Basic philosophies of Capitalism and Socialism, Concept of Mixed Economy	
2.0		TYPES OF BUSINESS ENVIRONMENT	07
	2.1	Types of Business Environment, Internal Environment, Micro Environment, Macro Environment	

	2.2	Economic Environment, Socio-Cultural Environment, Legal Environment	
	2.3	Political Environment and Technological Environment	
3.0		INDIAN BUSINESS ENVIRONMENT	08
	3.1	Government Policies - Industrial Policy, EXIM Policy, Technology Policy	
	3.2	Government policy regarding Small Sector Enterprises, Fiscal Policy	
	3.3	Planning in India-Planning Commission, New trade policy-1991 onwards	
4.0		INDIAN BUSINESS ENVIRONMENT	07
	4.1	Liberalization, Privatization and Globalization	
	4.2	Multinational Corporations, Foreign Direct Investment (FDI) , Disinvestments	
	4.3	Special Economic Zone (SEZ), An introduction to Competition Act, FEMA Act, SEBI Act and Consumer Protection Act.	
			30

Reference Books:

1. Business Environment-Text and Cases, Justin Paul: Tata McGraw Hill 3rd Edition.
2. Essentials of Business Environment, Aswathappa: Himalaya Publishing House
3. Business Environment-Text and Cases, Cherunilam, Francis: Himalaya Publishing House. na.
4. Environmental Management System ISO 14001-By Dr. Ashok Joshi, L. Ramkrishnan, Nivedita Sarnaik.

Continuous Assessment (CA):

1. **Two Tests:** There are two tests of 10 marks each (converted in to 5 marks) 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 4 Credit Course):

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the 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.



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

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

(SRTMU Campus and Sub Campus)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Corporate Accounting

Course Code: CCOME2451

University Examination 40 Marks// Internal Assessment 10 Marks//Total 50 Marks

Course Prerequisites:	Basic knowledge of financial accounting, management accounting, Classroom, Blackboard, E-materials, Books etc
Course Objectives:	8. To make the students be acquainted with the principles and practices of holding company accounts as are applicable in managerial decision making.
	9. To make able the students to utilize the concept of valuation of goodwill.
	10. To make able the students to understand and use banking companies act.
	11. To make able the students to understand and use insurance companies act.
	12. To make able the students to apply technique of Inflation Accounting or Price Level Accounting.
Course Outcomes:	8. Students will be acquainted with the principles and practices of holding company account as are applicable in managerial decision making.
	9. Students will be able to utilize the concept of valuation of goodwill.
	10. Students will be able to understand and use banking companies act.
	11. The students will able to understand and use insurance companies act.
	12. 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		Holding Company Accounts:	12
	1.1	Meaning of consolidated financial statements, cost of capital	
	1.2	minority interest, capital profits and Revenue profits	
	1.3	Inter-company Debts and Bills,	
	1.4	preparation of consolidated profit and loss account and Balance sheet of more than one subsidiary companies	
2.0		Valuation Of Goodwill	12
	2.1	Meaning of goodwill, factors affecting the value of goodwill,	
	2.2	future maintainable profit, and yield expected by investors, capital employed	
	2.3	methods of evaluating goodwill-simple profit method, super profit method, and capitalization of profit method.	

	2.4	Practical Problems and Solutions on methods of evaluating goodwill	
3.0		Banking Companies A/C	12
	3.1	Prescribed forms of profit and loss	
	3.2	Preparation of A/C and balance sheet of banking companies under (III) schedule of banking regulation act 1949.	
	3.3	Rebate on bill discounted, provision for doubtful debts and taxation, acceptances and endorsements.	
	3.4	Practical Problems and Solutions on banking companies account	
4.0		Insurance Companies A/C:	12
	4.1	Accounting provisions for insurance act and insurance regulation and development authorities for life and general insurance business	
	4.2	Preparation of forms and requirements of final accounts for both businesses	
	4.3	Insurance Companies Act in detail	
	4.4	Practical Problems and Solutions on Insurance companies account	
5.0		Inflation Accounting or Price Level Accounting	12
	5.1	Limitations of Historical Accounting, Merits and Demerits of Inflation Accounting	
	5.2	Methods of Accounting for Changing Prices- Current Purchasing Power Method, Current Cost Accounting Method	
	5.3	Practical Problems and Solution on Current Purchasing Power Method	
	5.4	Practical Problems and Solution on Current Cost Accounting Method	
			60

Reference Books:

12. Madegowada , “Advanced Management Accounting”- Himalaya publication House.
13. Dr. Jawaharlal, “Accounting for Management” – Himalaya Publication.
14. Mmohanlal and Goyal, “Management Accounting”- Sahitya Bhavan Publication Agra.
15. Dr S N Maheshwary, “Management Accounting”- Sultan Chan & Sons, Delhi.
16. R K sharma& S K Gupta, “Management Accounting”- Kalyan Publication Ludhiyana.
17. R S N Pillai & V Bhagvati, “Management Accounting”- Sultan Chan & Sons, Delhi.
18. Practical problems in Advanced Accountancy, S.P. Jain & K.L. NarangKalyani publishers, Ludhiana.
19. Advanced Accounting, J.R. Botliboi, the standard Accountancy Publications, Mumbai.
20. Advanced Accountancy, R.L. Gupta & others, Sultanchand& sons, New Delhi.

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

End Semester Examination (ESA for 4 Credit Course):

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



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

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

(SRTMU Campus and Sub Campus)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Digital Marketing

Course Code: CCOME2452

University Examination 80 Marks// Internal Assessment 20 Marks//Total 100 Marks

Course Prerequisites:	Basic knowledge of marketing, basic knowledge of computer & internet, information & communication technology tools & gadgets, basic understanding of browsers, search engine, social networking platforms, Classroom, Blackboard, E-materials, Books, smart phone etc.
Course Objectives:	<p>31. To make the students be acquainted with the principles and practices of marketing as are applicable in managerial decision making.</p> <p>32. To expose students towards use of social media & platforms in Marketing.</p> <p>33. To make the students be acquainted with the principles of digital marketing.</p> <p>34. To make the students be acquainted with the practices of digital marketing.</p> <p>35. To make the students be acquainted with the case studies in digital marketing.</p>
Course Outcomes:	<p>36. Students will be acquainted with the principles and practices of marketing as are applicable in managerial decision making.</p> <p>37. Students will be acquainted with use of social media & platforms in Marketing.</p> <p>38. Students will be acquainted with the principles of digital marketing.</p> <p>39. Students will be acquainted with the practices of digital marketing.</p> <p>40. Student will be able to comprehend business problems through case studies.</p>

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	Overview of Marketing management, integrated marketing communications, segmentation, targeting & positioning.	
	1.2	Functions of marketing, marketing mix, 4ps, 7ps in marketing,	
	1.3	Advertising management fundamentals, 5 m of advertising, types of media and media planning,	
	1.4	Merits, demerits and applications of each media, digital marketing.	
2.0		Social Media Marketing:	12
	2.1	Social media and its types, features of social media.	

	2.2	application of social media in business promotions	
	2.3	challenges in social media marketing	
	2.4	Nature & scope of social media advertising.	
3.0		Digital Marketing Techniques:	12
	3.1	Search engine optimization, search engine marketing.	
	3.2	pay per click advertising, content development	
	3.3	blogging, you tube and video advertising,	
	3.4	Data mining search analytics, web analytics.	
4.0		Practices in Digital marketing I	12
	4.1	User Generated Content.	
	4.2	Steps in Social Media Marketing, The Social Media Landscape	
	4.3	Ear to the Ground, Courting Online Influencers, Customer Conversations	
	4.4	Case Studies on above content	
5.0		Practices in Digital marketing II	12
	5.1	The Social Network Gorillas, Niche Innovators, Learning from Conversations.	
	5.2	Basics of Social Media Content, Telling Your Story with Words and Images	
	5.3	Engagement through Interactions, Promote Thyself, Measuring Results, Celebrating Change	
	5.4	Case Studies on above content	
			60

Reference Books:

1. Philip Kotler et al, 2010, Marketing 4.0, Pearson edition, New Delhi.
2. Marketing Management, 15th edition, Philip Kotler et al, Pearson Education, New Delhi
3. Levene, Mark (2015), An introduction to search engines & web navigation, Pearson.
4. Jansen, B. J. (2019) Understanding sponsored search: Coverage of core elements of key word advertising, Cambridge University Press, Cambridge UK.
5. Shama Hyder Kabani :The Zen of Social Media Marketing, Benbella Books, Dallas, Texas
6. Wayne Breitbarth: The Power Formula For LinkedIn Success, Greenleaf Book Group
7. Joe Plummer, Stephen D. Rappaport, Taddy Hall and Robert Barocci: The Online Advertising Playbook, Wiley
8. Andreas Ramos and Stephanie Cota: Search Engine Marketing, McGraw Hill
9. Steve Garfield and David Meerman Scott: Get Seen-Video Secrets to Building your Business, Wiley
10. Jeremy Wright: Blog Marketing, McGraw Hill Professional

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.



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

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

(SRTMU Campus and Sub Campus)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Banking Service Operations

Course Code- CCOME2453

University Examination 40 Marks// Internal Assessment 10 Marks//Total 50 Marks

Course Prerequisites:	Basic knowledge of financial services, banking solutions, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	13. To make the students be acquainted with the concepts and meaning of banking and challenges.
	14. To make able the students to utilize the concept and techniques of practical banking.
	15. To make able the students to understand the concept of retail banking services.
	16. To make able the students to know and use different fee-based services of banks.
	17. To make able the students to know and use different banking services operations.
Course Outcomes:	13. Students will be acquainted with the concepts and meaning of banking and challenges.
	14. Students will be able to utilize the concept of concept and techniques of practical banking.
	15. Students will be able to concept of retail banking services.
	16. The students will able to know and use different fee-based services of banks.
	17. The students will be able to know and use different banking services operations.

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 to Banking	12
	1.1	Meaning and definition of banking	
	1.2	historical developments in banking, types of banks	
	1.3	challenges of banking industry. Functions of commercial bank	
	1.4	Banking regulation Act	
2.0		Practical Banking	12
	2.1	Types of bank deposits, computation of interest on deposits	
	2.2	deposit schemes, composition of bank deposits	
	2.3	Banker & customer, paying banker, collecting banker	
	2.4	cheques & crossing of cheques, Endorsement & its significance, Passbook	
3.0		Retail banking	12
	3.1	Basics of retail banking, forms of retail banking and emerging issues	
	3.2	Corporate banking: The nature of corporate banking	

	3.3	developments in corporate banking, consortium finance	
	3.4	multiple banking arrangements, and loan syndication	
4.0		Fee-based services	12
	4.1	The fee-based services of banks	
	4.2	letter of credits, bank guarantees	
	4.3	subsidiary services, off balance sheet activities	
	4.4	banc assurance	
5.0		Introduction to banking operations	12
	5.1	The changing nature of banking operations, importance of customer relationship management in banks – different types of products and services offered to customers	
	5.2	Role of technology in banking operations – the need for Asset Liability Management. Introduction to electronic banking: electronic banking: market assessment, e-banking: an introduction	
	5.3	Internet: e-commerce, e-banking in India, internet banking strategies	
	5.4	Risks in e-banking.: Payment and settlement systems, RTGS and clearing house	
			60

Reference Books:

21. Bharati V. Pathak: The Indian Financial System – markets, Institutions and Services, Pearson Education Pvt. Ltd., new Delhi. 75
22. Bhole L.M. & Jitendra Mahakud: Financial Institutions and markets, Tata McGraw-Hill Education Private Ltd., new Delhi
23. Clifford Gomez: financial Markets, Institutions and Financial Services, Prentice Hall of India Pvt. Ltd. New Delhi.
24. Frederic S. Mishkin & Stanley G. Eakins: Financial Markets and Institutions, Pearson Education.
25. Guruswamy.S: Financial markets and Institutions Tata McGraw-Hill Education Pvt. Ltd.
26. Jeff Madura: Financial markets and Institutions, Cengage Learning, 2006
27. Srivastava R.M. & Divya Nigam: Management of Indian Financial Institutions, Himalaya Publishing House, Delhi.
Vasant Desai: The Indian Financial System and Development, Himalaya Publishing House, Mumbai, 2009.

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

End Semester Examination (ESA for 4 Credit Course):

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



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

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

(SRTMU Campus and Sub Campus)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: On the Job Training/ Internship

Course Code- CCOMO2451

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.