

Progressive Education Society's

**Modern College of Arts, Science and Commerce (Autonomous),
Shivajinagar, Pune 5**

(An Autonomous College Affiliated to Savitribai Phule Pune University)

Syllabus For M.Com

(Based on NEP 2020 framework)

(To be implemented from the Academic Year 2023-24)

Progressive Education Society's
Modern College of Arts, Science and Commerce (Autonomous)
Shivajinagar, Pune - 5

First Year of M.Com Semester I
Syllabus (Under NEP-23 Course)
Course Code: 23CoComP111

Course Name: Strategic Management

Teaching Scheme: TH: 4 Hours/Week

Credit - 04

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Prerequisite Courses:

Strategic Management is a modern approach to Business Administration as compared to the traditional approaches. Strategic management is important to the students to provide a practical, real-world view of Business Administration in the modern business environment. It develops an awareness of the processes by which organizations can achieve synergies of the whole through the effective cooperation and interaction of the many departments within an organization. Students need to develop this ability to see the interdependent and interrelated nature of organizations. The Study of strategic management is necessary prepare the students to meet the challenges of today's competitive and ever-changing business environments

Course Objectives:

1. To introduce the students to the emerging changes in the modern business environment
2. To develop the analytical , technical and managerial skills of students in the various areas of Business Administration
3. To empower to students with necessary skill to become effective future managers and leaders

Course Outcomes: On completion of the course, student will be able to–

1. Understand the concept of Strategic Planning and Implementation under Management
2. Empower the student in practicing the Decision Making under vital areas of Management
3. To equip the student with latest knowledge and tools under various areas of Management, in order to achieve constant growth and development for the organization

Course Contents

Chapter 1	Introduction to Strategic Management	lectures
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	<ul style="list-style-type: none"> a. Meaning , Scope , and Importance of Strategic Management b. Nature and Characteristics of Strategic Management, dimensions and Approaches to strategic Decision Making c. Strategic Management Process d. Components of Strategic Management Model – Policies , Role of Top Management , Strategic implications of Social and Ethical Issues 	12
Chapter 2	Strategy Formulation , Strategic Analysis and Strategic Planning	lectures
	<ul style="list-style-type: none"> a. Organization’s Goals, Missions and Social Responsibility b. Analysis of Business Environment c. Internal analysis of for Strategic Advantage – d. Strategic Planning – meaning, steps, alternatives, advantages and disadvantages. Designing an effective Strategic Plan 	12
Chapter 3	Strategic Choices and Strategy Implementation	lectures
	<ul style="list-style-type: none"> a. Generating Strategic Alternatives for Stability, Growth and Defensive Strategies b. Evaluation of Strategic Alternatives for developing Product portfolio Models and selection of Suitable Corporate Strategy c. Implementation issues d. Planning and allocation of resources Organizational Structures – factors affecting the choice , Degree of Flexibility and Autonomy 	12
Chapter 4	Functional Strategy and Strategic	lectures
	<ul style="list-style-type: none"> a. Knowledge and Formulation of Functional Strategy for <ul style="list-style-type: none"> i. Marketing ii. Product iii. Research and Development iv. Human Resource v. Finance vi. Logistics b. Evaluation of Strategic Performance – Criteria and Problems c. Concept of Corporate Restructuring ,Business Process Reengineering , Benchmarking , TQM and Six Sigma 	12
Chapter 5	Assignments and Evaluation	12 lectures

	1. Assignments	
	2. Presentations	
	3. Case Study	
	Total	60 lectures

References :

List of Books Recommended :-

1. Strategic Management : the Indian Context – By R.Srivivasan
2. Strategic Management – By Dinesh Madan
3. Concepts in Strategic Management and Business Policy – By Thomas L. Wheelen, J. David Hunger, Alan Hoffman, Charles E. Bamford
4. Strategic Management – By Fred R. David , Forest R. David
5. Strategic Management – By Dr.C.B.Gupta

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First Year of M.Com
Semester I (2023 Course)

Course Code: 23CoAacP112

Course Name: Advanced Accounting

Teaching Scheme: TH: 4 Hours/Week

Credit: 4

Examination Scheme: CIA: 50 Marks
Marks

End-Sem : 50

Prerequisite Courses:

1. Basic knowledge of Accounting Standards and Application of Accounting Standards
2. Basic knowledge of Holding Companies and Subsidiary Companies Consolidation of Financial Statements of Holding and Subsidiaries Companies.
3. Basic knowledge regarding preparation of statement of affairs of companies in case of liquidation.
4. Basic knowledge of valuation of shares.

Course Objectives:

1. To lay a theoretical foundation of Accounting & Accounting Standards.
2. To gain the ability to solve problems relating to Corporate Accounting.

Course Outcomes:

A student will be able to -

1. Understand the Advanced Concepts and theoretical knowledge of Accounting Standards.
2. Understand the accounting of consolidation of financial statements of Holding companies and two subsidiary companies.
3. Prepare Statements of Affairs of the Companies in case of Liquidation.
4. Understand the needs and methods of valuation of Goodwill and Shares.

Course Contents

Chapter 1	Corporate Social Responsibility Accounting	Lectures
	Introduction, CSR Responsibility, Section 135 of Companies Act 2013, Accounting for CSR Transactions, Presentation And Disclosure in the Financial Statement	16
Chapter 2	Consolidated financial statements	Lectures
	Consolidated Accounts of Holding and two Consolidated Profit & Loss Accounts - subsidiary Companies Consolidation - Inter Company transactions - Issue of Bonus Shares - Revaluation of Fixed Assets - Debentures and Preference Shares of subsidiary Company- Dividend - (Holding company with two subsidiaries Only to be studied). AS.21.	18
Chapter 3	Liquidation of company	Lectures
	Preparation of Statement of affairs including deficiency /surplus account.	16
Chapter 4	Valuation of shares and goodwill	Lectures
	A. Valuation of Shares - Need for valuation - Methods of valuation of shares- Net Asserts method, Dividend yield method, Earning yield method, Return on Capital method, Price/Earning method and Fair value method & DCF Method (Discounted Cash Flow Method). B. Valuation of Goodwill - Need for valuation - Methods of valuing Goodwill - Number of Years purchase of average profits method, Capitalization method - Annuity method - Super profits method.	10
total		60

References

1. Advanced Accounts. Shukla and Grewal, S. Chand & Co Ltd. New Delhi
2. Advanced Accounts. Jain and Narang. Kalyani Publishers, Ludhiana.
3. Accountancy, Volume-I and II, Sr. K. Paul, New Central Book Agency, Kolkata
4. Accounting Theory, Dr. L. S. Porwal, Tata McGraw Hill
5. Accounting Text & Cases, Robert Anthony, D. F. Hawkins & K.A. Merchant Tata McGraw Hill.
6. Corporate Accounting, Dr. S. N. Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi
7. ICAI Study Material of Advanced Accounting of CA Intermediate & CA final

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First Year M.Com Semester 1
(2023 Course under NEP 2020)
Course Code : 23CoCwaP112
Course Name: Advanced Cost Accounting Paper I

Teaching Scheme: TH: 4 Hours/Week

Credit -: 04

Examination Scheme: CIA : 50 Marks

End-Sem : 50 Marks

Prerequisite Courses:

The student should possess numerical aptitude and analytical skills. They should possess basic knowledge of accounting.

Course Objectives:

1. To prepare learners to understand the scope of cost accounting in any business activity.
2. To learn the cost accounting treatment in relation to material cost accounting, employee cost and overheads
3. To develop the learners to establish the interface between Cost Accounting Standards and the various elements of cost.
4. To enable students to learn application of different methods of costing in manufacturing and service industries

Course Outcomes: On completion of the course, student will be able to–

1. Develop overall outlook of Cost Accounting
2. Understand the related weightage of employee cost in the total cost of product/service
3. Understand the significance of overheads in the total cost of product/service
4. Understand formats of cost sheets as per Industry Specifications

Course Contents

Unit	Content	No. of Hrs.
Unit 1	Introduction to Cost Accounting	10 hrs.
	1.1 Meaning, Definition and Objectives of Cost Accounting, Cost Centre and Cost unit. 1.2 Elements of Cost: Material, Labour and Overheads. 1.3 Preparation of Cost Sheet 1.4 CAS – 1 Cost Classification	
Unit 2	Material Accounting & Control	15 hrs.
	2.1 Material: Concept, Procurement of Material, concept of Landed cost of material and major currencies (Dollar, Euro, and Pound). 2.2 Material Storage:- Perpetual Inventory system 2.3 Inventory Control Techniques:- ABC Analysis, Inventory Turnover ratios, Economic Ordering Quantity. 2.4 CAS-6 Material Cost.	
Unit 3	Employee Cost	15 hrs.
	3.1 Meaning, Definition and significance of Labour. Classification of Labour, 3.2 Principles of Remuneration, Methods of Remuneration & performance linked Incentives. 3.3 Labour Cost – new paradigm in the context of the concept of CTC (Cost to the Company) 3.4 Labour Turnover – concept and its impact on Total Cost. 3.5 CAS – 7 Employee Cost	
Unit 4	Overhead Accounting	20 hrs.
	4.1 Meaning, Classification of Overheads, 4.2 Allocation & Apportionment of Overheads, 4.3 Absorption of Overheads. 4.4 CAS – 3 Production or Operation Overheads	
	Total Hours	60

References:-

1. 'Advanced cost Accounting and cost systems' by Ravi Kishor, Taxman Allied services Pvt Ltd, New Delhi.
2. 'Cost Accounting Theory and Problems' S. N. Maheshwari, Mittal Shree Mahavir Book Depot, New Delhi.
3. 'Advanced Cost Accounting', Jain and Narang, S. Chand New Delhi
4. 'Advanced Cost Accounting' Saxena & Vashishth
6. 'Cost Accounting', V. Rajasekaran & R. Lalitha, Pearson Publication
5. www.icmai.com

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First Year of M.Com Semester I
(2023 Course under NEP 2020)

Course Code: 23CoAacP113

Course Name: Income Tax

Teaching Scheme: TH: 4 Hours/Week

Credit: - 04

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Prerequisite Courses:

- Basic Knowledge of Direct Tax Laws in India.
- Basic Knowledge of steps in calculation of Taxable income of various assessees.

Course Objectives:

- To Study certain provisions of Income Tax Act, 1961 in depth.
- To develop the ability to calculate totals Income.
- To learn the provisions of set off and carry forward of losses in detail.
- To know the provision of inclusion of incomes of other persons in the total income of an assessee.

Course Outcomes:

On completion of the course, student will be able to–

- Compute income under each head of income.
- Understand the calculation of incomes which are not chargeable to tax.
- Understand the incidence of taxation based on residential status of an assessee.
- Know the method of claiming a set off of losses under different heads of income.
- Know the provisions of carry forward of losses.

Course Contents Semester I

Chapter 1	Basic Concepts and Definitions	10 lectures
	A) Fundamental Concepts and definitions under Income Tax Act,1961 -Basis of Charge – Residential status and scope of total income –Distinction between Capital and Revenue.	(4)
	B) Incomes which do not form a part of Total Income.	(2)
Chapter 2	Heads of Income	30 lectures

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First year M.Com Semester 1
(2023 Course under NEP 2020)
Course Code : 23CoCwaP113
Course Name: Application of Cost Accounting Paper II**

Teaching Scheme: TH: 4 Hours/Week

Credit -: 04

Examination Scheme: CIA : 50 Marks

End-Sem : 50 Marks

Prerequisite Courses:

Students should possess the basic knowledge of Costing and Cost concepts. Students should have analytical thinking ability.

Course Objectives:

1. To explain the concept of integral and non-integral cost accounting.
2. To study PLC and VCA
3. To understand the mechanism of an Activity Based Costing System.
4. To understand the utility of Cost Accounting data during transfer of product/services from one enterprise to the other either at national or at global level.

Course Outcomes: On completion of the course, student will be able to–

1. Reconcile the cost and financial data
2. Understand the concepts of PLC and VCA
3. Understand the cost distortions in traditional costing and compare it with ABC
4. Get insight into the concept of Transfer Pricing and Target Costing

Course Contents

Unit	Content	No. of Hrs.
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Unit 1	Integrated Accounting System & Reconciliation of Cost and Financial Accounts	20
	1.1 Meaning of Integrated Accounting System. 1.2 Advantages and limitations of Integral Accounting System 1.3 Interlocking v/s Integration of Cost and Financial Accounts 1.4 Causes of Difference in Cost and Financial Accounts 1.5 Need for Reconciliation 1.6 Procedure for Reconciliation of Cost and Financial Accounts 1.7 Problems on Reconciliation of Cost and Financial Accounts	
Unit 2	Strategic Cost Management	15
	2.1 Transfer Pricing –Introduction, Advantages and Disadvantages, 2.2 Setting Transfer Pricing – Negotiated transfer pricing, Cost Based transfer pricing. 2.3 Target Costing – Introduction, Concept, Objectives, 2.4 Comparison between Target Costing and Cost Plus Pricing. 2.5 Problems on Transfer Pricing	
Unit 3	Product Life Costing and Value Chain Analysis	10
	3.1 Introduction of Product Life cycle, 3.2 Phases and Characteristics of Product Life 3.3 Value Chain Analysis – approach for assessing competitive advantages 3.4 Value chain analysis v/s conventional management accounting.	
Unit 4	Activity based Costing (Cost Allocation) System	15
	4.1 Meaning & Definition 4.2 Key Terms-: Cost Objects, Activities, Cost Pool, Cost Drivers 4.3 Salient Features of Activity based Costing System 4.4 Implementation of Activity based Costing System 4.5 Comparing ABC System with Traditional Costing System 4.6 Limitations of ABC System 4.7 Problems on ABC System	
	Total Hours	60

References-:

1. 'Advanced cost Accounting and cost systems' by Ravi Kishor, Taxman Allied services Pvt Ltd, New Delhi.
2. 'Cost Accounting Theory and Problems' S. N. Maheshwari, Mittal Shree Mahavir Book Depot, New Delhi.
3. 'Advanced Cost Accounting', Jain and Narang, S. Chand New Delhi
4. 'Cost Accounting', V. Rajasekaran & R. Lalitha, Pearson Publication
5. www.icmai.com

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**First Year of M.COM Semester I Syllabus
(2023 Course under NEP 2020)
Course Code:- 23CoComP114**

Course Name: - Basics of Finance Paper I

Teaching Scheme - 2 Hours

Hours/Week Credit - 2 Credits

Examination Scheme: CIA :- 25 marks

End Exam :- 25 marks

Prerequisite:-

Students should know the fundamental knowledge of Commerce and Investment , and should be aware about the importance of finance in business and personal financial growth .

Course Objectives:-

1. To obtain knowledge about fundamentals of Finance and to learn the role of Finance , in managing the various resources of the business , in the Emerging Business Environment.
2. To develop a detailed understanding of various risks involved in Finance , and to cater the balanced approach towards risk and return.
3. To understand the various components of finance to better understand the interrelationship among them.

Course Outcome:- After successful completion of the course

1. Students will attain abilities to identify the most suitable capital structure with due considerations for risks and return2..Students will be better equipped to deal with the diversified instruments of Finance , and generate the abilities to identify the most suitable opportunities in business .

Course Contents :

Sr No	Topic	Lectures
Unit 1	Introduction to finance	12
	1.1 Meaning and Scope of finance 1.2 Need of finance A. For Business B. For Non-Business C. For Governance 1.3 Importance of finance 1.4 Types of Finance 1.5 Sources of finance	
Unit 2	Finance for Business	12
	2.1 Introduction 2.2 Availability of funds for business A. Capital B. Loan C. Instruments D. Short term credits E. Government Financial Support 2.3 Types of organisation A. Banks B. Financial institution C. Private Funding D. Government funds E. Foreign Direct Investment (FDI) F. Foreign Institutional Investor (FII) G. External commercial Borrowing	
	Evaluation	06
	1. Assignment 2. Case Studies 3. Library reference (e-resources)	
	Total No of Lectures	30

References-

1. Khan, M Y and P K Jain, Financial Management- Text, Problems and Cases, McGraw-Hill Publishing Co., New Delhi, 2019.
2. Chandra Prasanna, Financial Management, Theory and Practice, McGraw Hill., 2019
3. Impact of digital finance on financial inclusion and stability – Ozili
<https://www.sciencedirect.com/science/article/pii/S2214845017301503>
4. Digital Finance Big Data, Start-ups, and the Future of Financial Services, By Perry
 Beaumont, Taylor & Francis - 2019
5. The Basics of Finance: An Introduction to Financial Markets, Business Finance, and Portfolio Management

By : (Frank J. Fabozzi Series)
6.. studies@icmai.in

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First Year of M.Com. Semester 1
(2023 Course under NEP 2020)
Course Code : 23CoComp115
Course Name: Fundamentals of Financial Management

Teaching Scheme: TH:2 Hours/Week

Credit:-02

Examination Scheme: CIA:25 Marks

End-Sem :25 Marks

Prerequisite:-

Students should know the basics of finance and should be aware about the importance of Financial Management in day to day business activities.

Course Objectives:-

1. To obtain knowledge about fundamentals of Financial Management and to learn the role of Finance managers in the Emerging Business Environment.
2. To develop a detailed understanding of various risks in Financial Management and to cater the balanced approach towards risk and return.
3. To understand the various components of digital finance to better understand the interrelationship among them.

Course Outcome:- After successful completion of the course

1. Students will attain abilities to identify the most suitable capital structure with due considerations for risks and return.
2. They will be able to identify the risks associated with various functional areas of the organization.

Course Contents

Unit	Content	No. of Hours
1	Introduction to Financial Management 1.1 Fundamentals of Financial Management 1.2 Objective of Financial Management 1.3 Scope and Functions of Financial Management 1.4 Profit Optimization and Value Maximisation Principle 1.5 Dynamic Role of a CFO in Emerging Business Environment	10
2	Risk and Return 2.1 Various Connotations of Return 2.2 Ex-ante and Ex-post Return 2.3 Types of Risks 2.4 Calculation of Return and Risk 2.5 Capital Asset Pricing Model	12
3	Digital Finance 3.1 Meaning, Traditional Finance vs. Digital Finance 3.2 Digital Finance Ecosystem 3.3 Regulation and Governance in a Digital Finance Environment	8
	Total Hours	30

References-

1. Khan, M Y and P K Jain, Financial Management- Text, Problems and Cases, McGraw-Hill Publishing Co., New Delhi, 2019.
2. Chandra Prasanna, Financial Management, Theory and Practice, McGraw Hill., 2019
3. Impact of digital finance on financial inclusion and stability – Ozili
<https://www.sciencedirect.com/science/article/pii/S2214845017301503>
4. Digital Finance Big Data, Start-ups, and the Future of Financial Services, By Perry
Beaumont, Taylor & Francis · 2019
5. studies@icmai.in

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First Year of M.Com Semester I
(2023 Course under NEP 2020)

Subject : Management Accounting

Course Code: 23CoComp121

Course Name: Management Accounting

Teaching Scheme: TH: 4 Hours/Week

Credit <<04>>

Examination Scheme: CIA : 50 Marks

End-Sem : 50 Marks

Prerequisite of Course:

1. Basic Knowledge of Management Accounting Techniques.
2. Knowledge about the various concepts like Financial Accounting , Cost Accounting & Management Accounting.
3. Awareness about Decision Making Tools.
4. Basic knowledge regarding calculation of Working Capital.

Course Objectives:

1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporate.
3. To make the students develop competence with their usage in managerial decision making and control.

Course Outcomes :

On completion of the course students will be able to –

1. Acquire the fundamental knowledge of Management Accounting
2. Understand the various techniques & decision making tools.

3. To develop the advanced techniques of Working Capital Management.

Chapter No.	Accounting for Managers	Lectur es
1.	<ol style="list-style-type: none"> 1. Limitations of conventional Financial Accounting 2. Emergence of Management Accounting and Cost Accounting 3. Advantages of Management Accounting and Cost Accounting 4. Distinction between Management Accounting and Cost Accounting 5. Management Accounting as a decision making tool 	12
Application of Management Accounting Techniques		
2.	<ol style="list-style-type: none"> 1. Marginal Costing and Cost-Volume Profit (CVP) Analysis, Key Factors 2. Decision Making through Managerial Cost Accounting (Make or Buy Decision) Purchasing and Leasing 3. Techniques and Managerial Cost Accounting 4. Standardization of Accounting System <ol style="list-style-type: none"> a. Fixed and Variable Cost Analysis. b. Application of Fixed and Variable Cost Analysis technique in decision making 	16
Budgets as a tool for Decision Making		
3.	<ol style="list-style-type: none"> 1. Budget Manual 2. Budget Committee and Budgetary Control 3. Preparation of Budget 4. Master Budget 5. Purchase and Sales Budgets 6. Fixed and Flexible Budget 7. Cash Budget 	16
Working Capital Management		
4.	<ol style="list-style-type: none"> 1. Concept and definition of working capital, 2. Determination of Working capital, Assessment of Working 3. Capital needs - Study of components of working capital such as cash management 4. Accounts receivable management and inventory management 	16
	Total Hours	60

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Management Accounting	P.C. Tulsian	Tata McGraw Hill Publishing Company	New Delhi
2.	Management Accounting	A.Mukharji & M. Hanif	Tata McGraw Hill Publishing Company	New Delhi
3.	Management Accounting	S. N. Maheshwari & S.K. Maheshawari	Vikas Publishing House Pvt. Ltd.	New Delhi
4.	Advanced Accounting	M. C. Shukla & S.P. Gerwal	S. Chand and Co. Ltd.	New Delhi
5.	Advanced Accountancy	S.P. Jain & K.N. Narang	Kalyani Publishers	New Delhi
6.	Advanced Accountancy	R.L. Gupta & M. Radhaswamy	S. Chand and Co. Ltd.	New Delhi
7.	Principles of Management Accounting	S. N. Maheshwari	Vikas Publishing House Pvt. Ltd.	New Delhi
8.	Management Accounting	I.M. Pandey	Vikas Publishing House Pvt. Ltd.	New Delhi
9.	Advanced Management Accounting	Ravi Kishore	Taxman	New Delhi

Weblinks:-

1. www.investopedia.com
2. www.google.com
3. www.shiksha.com
4. www.topper.com

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First Year of M.COM Semester I Syllabus

(2023 Course under NEP 2020)

Course Code:-23CoComP122

Course Name: - TECHNOLOGY IN BUSINESS

Teaching Scheme - 4 Hours

Hours/Week Credit - 4 Credits

Examination Scheme: CIA : 50 marks

End Exam:50 marks

Prerequisite : Students should have the knowledge about the fundamental of commerce and basics of computers .

Course Objectives :

1. To understand the changing needs of business through E-Commerce .
2. To understand the rising demand for Technology and its application in business.
3. To study the

Course Outcome :

On successful completion of the course, the students will be able to understand E-Commerce , various Business Models which are applied in the business and Industries. Security Threats & Data Protections as a vital need in business . Application of Technology in every corner of the business & Industries , in the world.

Course Contents :

Sr No	Topic	Lectures
Unit 1	Introduction to E-Commerce	12

	<ol style="list-style-type: none"> 1. Introduction, E-Commerce – Definition 2. History of E-commerce 3. Online Extension of a BAM Model 4. Transition to E-Commerce in India 5. E-Commerce v / s Traditional Commerce, E - Commerce v / s E - Business 6. Electronic Commerce - Cutting Edge Technologies 7. Strengths, Weakness, Opportunities and Challenges of E-Commerce 8. Components of E-Business 9. E-Commerce Business models - B2C, B2B, C2B, C2C, B2G, C2G, Brokerage Advertising, Intermediary, Merchant, Manufacturer (Direct), Affiliate, Community Subscription, Utility 10. Ecommerce Business Revenue Models & Types 11. Impact of E-Commerce on business, 12. Successful Business Models in India. 	
Unit 2	Hardware and Software for E-Business	12
	<ol style="list-style-type: none"> 1. Web Servers - Browsers - Server Software —Web Authoring Tools - Database System - World Wide Web - Domain Name - Hardware requirements, 2. Brief on Shopping Cart Point of Sale, Wireless Payment Device, Strategies for Web Auction, Virtual Communities, Web Portal. 3. Electronic Retailing and Malls. 4. Electronic Shopping - Process, 5. Electronic Catalogs, 6. Interactive Advertising and Marketing. 	
Unit 3	Privacy & Technology	12

	<p>1 Introduction to Internet Security -</p> <ul style="list-style-type: none"> A. Secure Transactions — B. Computer Monitoring - C. Privacy Issues - Privacy on the Internet - D. Cyber Crimes & Types, E. Recent Cyber Attacks, F. Major types of Security Problems/ Common Threats — G. E-Commerce and Security H. Security for Internet Trading I. Electronic Security Challenges. <p>2. Introduction to Encryption:</p> <ul style="list-style-type: none"> A. Elements & Methods of Encryption, B. Secret key, Private & Public key, C. Digital Signature, D. Digital Certificates. <p>3. Modern Cryptography:</p> <ul style="list-style-type: none"> A. Types, B. Tools & Applications, C. VPNs, D. SSL Protocol, E. Firewalls. 	
Unit 4	IT Act of 2000 (Amendment in 2008 & 2018)	12
	<ul style="list-style-type: none"> 1. Introduction to Cyber Laws, 2. Evolution & Need of Cyber Laws, 3. Internet Frauds, 4. Features, Objectives, 5. Applicability & Non-applicability, 6. Sections of IT Act ((Amendment) Act, 2018.), 7. Section 43(A) (SPDI — Sensitive Personal Data), 8. ISO 27004 guidelines, 9. How to prevent Cyber Crimes? 10. Some Pioneering Indian Case Studies, 11. E- Transition Challenges for Indian Companies. 	
Unit 5	EDI (Electronic Data Interchange)	12

	<ol style="list-style-type: none"> 1. Meaning , Definition, 2. History & Evolution, 3. Uses, 4. EDI Standards, 5. EDI Working Concept, 6. Implementation difficulties of EDI, 7. Financial EDI, 8. EDI and Internet, 9. EDI services, 10. ANSI X12 and EDIFACT. 	
	Total No. of Lectures	60

Suggested Books/Articles/Links for References

1. Raydu — E Commerce, HPH
2. Suman. M - E Commerce & Accounting – HPH 3.Kalakota Navi and A. B. Whinston : Frontiers of Electronic Commerce, Addison Wesley
3. The Age of A.I. : By Henry Kissinger, Eric Schmidt, and Daniel Huttenlocher
4. Everyday Chaos: Technology, Complexity, and How We're Thriving in a New World of Possibility
Everyday chaos book : By David Weinberger
5. **Communicating with Data** : By Carl Allchin

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First Year M.Com Semester I
(2023 Course under NEP 2020)

Course Code: 23CoComP123

Course Name: E-Commerce

Course Type: Major Elective 2

Teaching Scheme: TH: 4 Hours/Week

Credit: 04

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Prerequisite Courses:

1. Knowledge Of Computer Fundamentals
2. Knowledge of web/Internet

Course Objectives:

1. To Learn Different Business Strategy
2. To Learn Different Elements Of E-commerce
3. To know Internet marketing techniques

Course Outcomes:

On completion Of The Course, student will be able to–

1. Design model of E-Commerce Business
2. Get knowledge of E-Commerce, Internet, Extranet, E-commerce Security, Electronic payment System, Encryption Etc.

Course Contents:

Unit	Content	No. of lectures
Chapter 1	Introduction to Electronic Commerce	12

	<ul style="list-style-type: none"> 1.1 What is E-Commerce? 1.2 Need to study-commerce 1.3 Eight unique features of E-commerce 1.4 Difference between E-commerce and E-business 1.5 Major types of-com <ul style="list-style-type: none"> 1.5.1 Business to Customer 1.5.2 Business to Business 1.5.3 Business to Customer 1.5.4 Customer To Customer 1.5.5 Business to Government 1.5.6 Customer To Government 1.5.7 M-Commerce 1.6 Eight Key Elements Of A Business Model 1.7 Business Models in emerging e-commerce areas 1.8 Threats of Payment system 	
Chapter 2	The Elements of E-commerce	8
	<ul style="list-style-type: none"> 2.1 Elements of E-commerce 2.2 E-visibility 2.3 E-Business <ul style="list-style-type: none"> 2.3.1 Internet bookshop 2.3.2 Grocery Supplies 2.3.3 Online payments 2.3.4 Delivering The Goods 2.3.5 After-sales service 2.3.6 Internet E-commerce security 2.3.7 Software supplies and support 2.3.8 Electronic Newspapers 2.3.9 Internet Banking 2.3.10 Virtual Auctions 2.3.11 Online Share Dealing 2.3.12 e-diversity 	
Chapter 3	Electronic Data Interchange	6
	<ul style="list-style-type: none"> 3.1 Benefits of EDI 3.2 EDI technology 3.3 EDI standards 3.4 EDI communications 3.5 EDI Implementation 3.6 EDI Agreements 	
Chapter 4	Electronic Payment System	9

	<ul style="list-style-type: none"> 4.1 Need of Electronic Payment 4.2 DigitalWalletsandDigitalCash 4.3 Online Stored Value System 4.4 Digital Accumulating Balance Payment Systems 4.5 Digital Checking Payment Systems 4.6 Wireless Payment Systems 4.7 Electronic Billing-EBPP,Market Size And Grow 4.8 ThreatsofPaymentsystem 	
Chapter5	E-comSecurity	10
	<ul style="list-style-type: none"> 5.1 E-commerce security environment 5.2 Security threats in-comenvironment 5.3 Malicious Code And Unwanted Programs 5.4 Phishingandidentitytheft 5.5 Hackingandcybervandalism 5.6 Credit Card Fraud/Theft 5.7 Spoofing 	
Chapter6	TechnologySolution	8
	<ul style="list-style-type: none"> 6.1 ProtectingInternetCommunications 6.2 Encryption 6.3 SymmetricKeyEncryption 6.4 PublickeyEncryption 6.5 PublicKeyEncryptionusingdigital signature 6.6 Digital Envelope and Digital Certificates 6.7 Limitations Encryption solutions 	
Chapter7	OnlineElectronicMarketsandweb-basedAdvertising	7
	<ul style="list-style-type: none"> 7.1 Concept And Advantages 7.2 Types Of Online Advertisements 7.3 Search engine – as an advertising media,search engine optimization – concepts and techniques 7.4 e-mailmarketing 7.5 social networking and marketing– promotion,opinionformulationTechnology 7.6 Tools To Conducting Online Research,web based surveys 7.7 DataMiningfromSocialNetworkingSites 7.8 used in business; 7.9 Security Issues In E-commerce-online frauds,privacy issues. 7.10Introduction to-CommerceConcept 	
	Total No. of Lectures	60

ReferenceBooks:

1. Bajaj,KamleshKandBebjaniNag:Ecommerce–

- ThecuttingEdgeofBusiness,TataMcGrawHill(P)Ltd.,NewDelhi
2. Greenstein,ElectronicCommerce,TataMcGrawHill,NewDelhi
 3. Leon,Alexis:FundamentalofInformationTechnology,VikasPublicationHouse(P)Ltd.NewDelhi
 4. Mansfield,Ron:TheCompactGuideToMicrosoftOffice,BPBPublication,Delhi
 5. Norton,Peter:IntroductiontoComputer4/E,TataMcGrawHill(P)Ltd.NewDelhi
 6. E-CommerceConcepts,Models,Strategies by.S.Murthy
 7. InternetmarketingandE-commerce-WardHansonandKirthiKalyanam

Web links:

1. <https://www.geeksforgeeks.org/>
2. <https://www.tutorialspoint.com/index.htm>
3. <https://www.javatpoint.com/>

Progressive Education Society's
Modern College of Arts, Science and Commerce,
Shivajinagar, Pune - 5
First Year of M.Com Semester -I
(2023 Course)

Course Name: RESEARCH METHODOLOGY FOR BUSINESS

Course Code : 23CoComP132

Teaching Scheme: TH: 2 Hours/Week

Credit : 02

Examination Scheme: CIA : 20 Marks

End-Sem : 30 Marks

OBJECTIVES –

1. To acquaint the students with the areas of Business Research Activities.
2. To enhance capabilities of students to conduct the research in the field of business and Social sciences.
3. To enable students to develop the most appropriate methodology for their research studies.
4. To make them familiar with the art of using different research methods and techniques

UNIT NO.	TOPICS	Hours

1	Introduction to Research Methodology Introduction. Definition, Objectives, Significance & Types of Research, Process of research, Research Problem - Defining And Selection of Research Problem	6
2	Research Plan Developing a Research Plan	2
3	Sampling Design Meaning, Types Hypothesis Testing - Application of Various tests-Chi Square and ANNOVA	8
4	Report Writing Mechanism of Research Methodology Precautions for Writing Research Reports Drafting a Good report Format of Research Report	6
5	Publication Ethics Publication Ethics; Definition, Introduction and Importance Publication Misconduct: Definition, Concept, Problems that lead to unethical behaviour and vice-versa, types Use of Plagiarism software like Turnitin, Urkund and other open source software tools.	8
	TOTAL HOURS	30

BOOKS RECOMMENDED

1. Alan Bryman& Emma Bell (2008), Business Research Methods, Oxford University Press, NewYork.
2. Anil Kumar Gupta (2011), Research Methodology-Methods & Techniques, Vayu Education of India, New Delhi.
3. AnwarulYaqin (2011), Legal Research and Writing Methods, LexisNexis ButterworthsWadhwa, Nagpur.

4. C. R. Kothari (2008), Research Methodology-Methods & Techniques, New Age International Publishers, New Delhi.
5. Deepak Chawla & Neena Sondhi (2011), Research Methodology-Concepts and Cases, Vikas Publishing House Pvt. Ltd., New Delhi.

Progressive Education Society's
Modern College of Arts, Science and
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Shivajinagar, Pune - 5
First Year of M.Com

Course Code: 23CoEcoP211

Course Name: Industrial Economics

Teaching Scheme: TH: 04 Hours/Week

Credit :04

Examination Scheme: CIA : 50 Marks

End-Sem : 50 Marks

Course Objectives:

1. To study the basic concepts of Industrial Economics.
2. To study industrial profile of public, private sector Industries in India.
3. To understand the government regulation of Industry.

Course Outcomes:

1. It will help in understanding the basic concepts and theories of Industrial Economics.
2. It will enable students to understand the industrial profile and problems of industries.

Course Contents

Chapter 1	INTRODUCTION	10 lectures
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	1.1 Meaning, Definition, Scope and History of Industrial Economics. 1.2 Relationship between Industrial Development and Economic Development 1.3 Factors of Industrialisation 1.4 Adverse effects of Industrialisation	
Chapter 2	INDUSTRIAL LOCATION	10 lectures
	2.1 Determinants of Industrial Location. 2.2 Alfred Weber's Theory of Location. 2.3 Sargent Florences Theory of Location. 2.4 August Losch's Theory of Location.	
Chapter 3	INDUSTRIAL EFFICIENCY	10 lectures
	3.1 Meaning of the Concept 3.2 The Determinants of Economic Efficiency 3.3 Measurement of Efficiency Levels 3.4 Efficiency and Decision Making Power	
Chapter 4	INDUSTRIAL PROFITABILITY	08 lectures
	4.1 Concept of Profitability and its Measurement 4.2 The Theory of Profitability 4.3 Empirical Studies on Profitability Analysis	

Chapter 5	INDUSTRIAL PROFILE AND PROBLEMS	12 lectures
	5.1 Public Sector Enterprises – Objectives, Organisation and Performance 5.2 Public Sector Disinvestment 5.3 Small Scale Industries- Micro Small and Medium Enterprises ,Modern and Traditional, Arguments for and Problems of Small Scale Industries 5.4 Policy Measures to help Small Industries	
Chapter 6	GOVERNMENT REGULATION OF INDUSTRY	10 lectures
	6.1 The Need for Government Interventions in Industry 6.2 Means of Government Regulation of Industries 6.3 The Legal Framework of Industrial Regulation in India 6.4 The Competition Act , 2002 6.5 An Evaluation of the Indian Industrial Policy	

Recommended Books

1. Barthwal R.R. ,Industrial Economics, New Age International Publishers, New Delhi.
2. Bagchi and Banerjee, Change and Choice in Indian industry, Centre for Studies in Social Science in Kolkatta

3. Cherunilam Francis, Industrial Economics- Indian Perspective, Himalaya Publishing House, Delhi
4. Datt and Sundaram ,Indian Economy,S.Chand and Co.Ltd, New Delhi
5. A. Donald Hay Dereck, Mouris : Industrial Economics : Theory and Evidence, Oxford
6. Gadgil D.R. , Industrial Evolution in India, Oxford
7. Jaynal Ud-din Ahemad and Md. Abdul Rashid, Micro, Small and Medium Enterprises (MSMEs) in India, New Century Publications, New Delhi
8. Kuchal S.C., Industrial Economy of India.
9. Kuchal S.C, Major Industries in India, Chaitanya Publishing House, Allahabad
10. Prasad K.N., Indian Economy since Independence
11. Sivayya K.V. and Das V.B.M., Indian Industrial Economy, S. Chand and Co.Ltd., New Delhi

Progressive Education Society's
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Shivajinagar, Pune - 5
PG Part 1 Year of << M.Com. (Semester :II)
(2023 Course under NEP 2020)
Course Code : 23CoStaP207 Course Name : Business statistics

Teaching Scheme: TH: 4 Hours/Week

Credit :04

Examination Scheme: CIA : 50 Marks

End-Sem : 50 Marks

Prerequisite Courses:

- Basic concepts of mathematics.

Course Objectives:

- To learn the application of statistical techniques.
- To learn techniques for business analysis and research.

Course Outcomes:

On completion of the course, student will be able to–

- Demonstrate advanced understanding of the concepts of statistics and their applications to finance and other area
- Understand the concept of r random variable develop problem solving techniques needed to calculate probabilities.
- To apply discrete and continuous distributions for analyzing the data. To describe

- the practical applications of various distributions.
- Understand problem of statistical inference, solve the problem testing of hypothesis with the help of software. Samples are collected to estimate characterizations of the population of particular interest.
 - Analysis of data containing multiple factors ,planning and designing of the experiment with the help of software

Course Contents

Unit 1	Revision of statistics	12 lectures
	<ul style="list-style-type: none"> • Measures of Central Tendency: mean, median and mode • Measures of Dispersion: Range, variance , standard deviation, coefficient of variation(C.V.) • Karl Pearson’s coefficient of correlation, regression analysis. 	
Unit 2	Theory of Probability Distributions and parameter estimation	18 lectures

	<ul style="list-style-type: none"> • Random Variables, discrete random variable, continuous random Variable. • Probability distribution and probability mass function (p. m .f.) of discrete random variable, Probability density function(p.d.f.) of continuous random variable • Expected value, variance and standard deviation Marginal, Joint and Conditional distribution • Numerical Problems on finding p.m.f/p.d.f, expected value and variance. • Binomial Distribution: p. m. f., mean and Variance. • Poisson Distribution : p. m. f., mean and Variance • Uniform distribution : p. m. f., mean and variance • Normal Distribution : p. m. f., mean, variance, properties • Exponential distribution : definition, mean, variance and properties • Parameter and Statistic, Unbiased estimator. Confidence interval (around unbiased estimator) • Examples and Problems on real life situations 	
Unit 3	Testing of Hypothesis	15 lectures
	<ul style="list-style-type: none"> • Hypothesis, null and alternative hypothesis, two types of errors, test statistic, critical region acceptance region, level of significance, p-value • Large sample tests for population mean and population proportion • Small Sample Tests, Chi square test for goodness of fit and independence of two attributes 	
Unit 4	Analysis of variance and Design of Experiment	15 lectures

	<ul style="list-style-type: none"> ● ANOVA: concept and technique of One Way and Two way. ● Basic terms of design of experiments: Experimental unit, treatment, layout of an experiment. ● Completely Randomized Design (CRD) ● Randomized Block Design (RBD) ● Latin Square Design (LSD) 	
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Recommended Books :

1. Probability and Statistics : R Walpole, S myers and K Ye
2. Fundamentals of Mathematical Statistics :S.C. Gupta and V.K. Kapoor
3. Fundamentals of Applied Statistics : S.C. Gupta
4. Statistics for Business and Economics :- I.S Chandran, Vikas Publishing, Mumbai
5. Quantitative Techniques for Business :- Dr. A.B. Rao, Jaico *Publishing* House,Mumbai
6. Statistics for management- T. N. Shrivastav(Tata McGraw hill company,Newdelhi)
7. Comprehensive statistical method- P.N. Arora, sumeetarora (S.chand& company Ltd.,New Delhi)

Progressive Education Society's
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(Autonomous) Shivajinagar, Pune - 5
First Year of M.Com
Semester II
(2023 Course under NEP 2020)

Course Code: 23CoAacP212

Course Name: Specialized Areas in Accounting

Teaching Scheme: TH: 4 Hours/Week

Credit 4

**Examination Scheme: CIA : 50 Marks
Marks**

End-Sem : 50

Prerequisite Courses:

1. Basic knowledge of accounting For Construction Contracts and Corporate Restructuring.
2. Basic knowledge of Service Sector accounting and Lease Accounting.

Course Objectives:

1. To understand the application of advanced specialized accounting practices in the field of modern business and profession.
2. To gain the knowledge on corporate restructuring which are essentially mean to attain greater market share and create new synergies.
3. To develop proficiency in new skills expected for future accounts in changing business environment.
4. To acquaint with the amalgamation and reconstruction procedures of companies.

Course Outcomes :

On completion of the course students will be able to –

1. Understand regarding the accounting for construction contracts and various terms and conditions to be followed while computing profit on incomplete contracts and valuation and disclosure of WIP and escalation clause.

2. To understand the concept of corporate restructuring and its accounting methods processes as per accounting standard 14.
3. To acquaint with various service sector accounting.
4. To understand that every registered person to keep and maintain, at his principle place of business, a true and correct account along with relevant documents.

Chapter	Title	Lectures
1	Accounting for Branches (Foreign Branch only)	
	1. Introduction to Branch Account 2. Accounting for Foreign Branches 3. Techniques for Foreign Currency Translation 4. Practical Problems on Conversion	12
2	Accounting For Corporate Restructuring	
	1. Amalgamation 2. Absorption 3. External reconstruction 4. Internal Reconstruction - reparation of Scheme of Internal Reconstruction. (Advanced problems only)	20
3	Accounting for various Services Sector	
	1. Hotel Accounting - introduction - visitors' ledger. 2. Hospital Accounting - Introduction- capital and revenue expenditure OPD & IPD Register. 3. Transport Undertaking - Introduction - preparation of final Accounts - Accounting of Roadways Preparation of final accounts - Log Book. Fund Based Accounting: Introduction - Special Features of Accounting for Educational Institutions, Accounting for Government Grants as per guidance notes issued by the ICAI.	18
4	Maintenance of accounts and records under GST	
	1. Accounting entries for GST. 2. Provisions for Compulsory Audit.	10
Total		60

References:

1. Advanced Financial Accounting, Shawar Saleem, Vikas Publication House, Delhi
- . Advanced Accounts- Vol.-I. Shukla, M.C., T.S. T.S. Grewal and S.C. Gupta. S. Chand & Co. New Delhi.
- . Advanced Accountancy. Jain and Narang, Kalyani Publishers, New Delhi
- . Indirect Taxes, V. S. Datey, Taxman Publication, Mumbai
- . Advanced Practical Accounts, Anjan Bhattacharya & Subrata Mukerjee, S. Chand & Co., New Delhi.
- . Advanced Accounting, M. C. Shukla & S.P. Gerwal, S. Chand and Co. Ltd, New Delhi.
- . Advanced Management Accounting, Ravi Kishore Taxman, New Delhi
- . ICAI Study Material of Advanced Accounting of CA Intermediate & CA final

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First Year M.Com. Semester 2
(2023 Course under NEP 2020)
Course Code : 23CoCwaP212
Course Name: Methods of Costing Paper III

Teaching Scheme: TH: 4 Hours/Week

Credit -: 04

Examination Scheme: CIA: 50 Marks

End-Sem : 50 Marks

Prerequisite Courses:

Students should possess the basic knowledge of Costing and Cost concepts. Students should possess analytical skills.

Course Objectives:

1. To develop a detailed understanding of various methods of costing as per the nature of output.
2. To learn to calculate the per unit cost of job and batch of products
3. To acquire the understanding of calculation of profit under Construction Contract.
4. To study the different aspects of costing under the manufacturing process of a product.
5. To acquaint with the calculation of cost for different service industries such as Transport, Hotel and Hospitals.

Course Outcomes: On completion of the course, student will be able to–

1. Accomplish the abilities to appropriately advise and guide for taking and executing the various cost calculations methods by providing necessary inputs.
2. Ascertain the cost of products under job wise and batch wise productions,
2. To prepare a contract account and understand various aspects of contract costing including treatment of profit on incomplete contracts.
3. Attain skills to prepare process accounts and statements of joint products and by-products. They would also calculate the cost of equivalent production under Process Costing.
4. Calculate the cost of services provided by Transport, Hospitals and Hotel Industries.

Course Contents

Unit	Content	No. of Hrs.
Unit 1	Introduction to Methods of Costing, Job Costing & Batch Costing	12
	1.1 Different Methods of Costing 1.2 Meaning, Definition, features & objectives of Job Costing 1.3 Procedure of Job Costing 1.4 Meaning , features of Batch Costing, 1.5 Economic Batch Quantity (EBQ)-; Meaning, method of determination & factors determining EBQ 1.6 Practical Problems of Job Costing & Batch Costing	
Unit 2	Contract Costing	14
	2.1 Meaning & Definition of Contract Costing 2.2 Special Features of Contract Costing 2.3 Procedure of Contract Costing 2.4 Types of Contracts 2.5 Guidelines to assess Profit on Incomplete Contracts 2.6 Work In Progress- Accounting Treatment of WIP 2.7 Practical Problems of Contract Costing	
Unit 3	Process Costing	20
	3.1 Meaning & features of Process Costing 3.2 Process Losses & Gains 3.3 Elements of Manufacturing cost 3.4 Equivalent Production 3.5 Joint Products and By Products-: Meaning and Accounting of Joint Products and By Products. 3.6 Practical problems of Process Costing	
Unit 4	Operating Costing or Service Costing	14
	4.1 Meaning, features & users of Operating/ Service Costing 4.2 Cost Unit & Cost Analysis 4.3 Transport Costing 4.4 Hospital Costing 4.5 Hotel Costing 4.6 Practical Problems on Operating Costing	
	Total Hours	60

References:-

1. 'Advanced cost Accounting and cost systems' by Ravi Kishor, Taxman Allied services Pvt Ltd, New Delhi.
2. 'Cost Accounting Theory and Problems' S. N. Maheshwari, Mittal Shree Mahavir Book Depot, New Delhi.
3. 'Advanced Cost Accounting', Jain and Narang, S. Chand New Delhi
4. 'Cost Accounting', V. Rajasekaran & R. Lalitha, Pearson Publication
5. www.icmai.com

Progressive Education Society's
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Shivajinagar, Pune - 5
First Year of M.Com Semester II
(2023 Course under NEP 2020)

Course Code: 23CoAacP213
Course Name: Business Tax Assessment and Planning

Teaching Scheme: TH: 4 Hours/Week

Credit: - 04

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Prerequisite Courses:

- Basic Knowledge of Direct Tax Laws in India.
- Basic Knowledge of steps in calculation of Taxable income of various assessees.

Course Objectives:

- To Study certain provisions of Income Tax Act ,1961 in depth.
- To develop the ability to calculate Taxable Income of Individuals, HUF, Firms and Companies.
- To Study the concepts and framework under GST Laws & Customs Act.

Course Outcomes: On completion of the course, student will be able to–

- Compute taxable income for various assesses
- Understand the provisions of GST Laws in India
- Understand the method of claiming input tax credit
- Know the procedure for assessment, appeals etc. as well as the penal provisions of Income Tax Act, 1961

Course Contents Semester II

Chapter 1	Goods and Services Tax (GST) and Customs Duty	14 lectures
	Indirect Tax Structure in India – Pre and Post GST regime, GST Laws in India, Procedure for registration under GST, GST Returns Concept of Input Tax Credit (Theory and Problems)	(10)
	Customs Duty – Introduction to Customs Duty – valuation, Customs Procedure, Classification for customs & Rate of Customs Duty (theory)	(4)
Chapter 2	Computation of Taxable Income of Charitable Trust and Political Party	6 lectures
	Meaning of Charitable, Charitable purpose and Religious purpose. Conditions for exemption. Registration of Trust. Anonymous donation. Section 11, 12 & 13. Computation of income of political party.	6

Chapter 3	Computation of Taxable Income of various Assesseees	32 lectures
	Computation of Taxable Income of a) HUF b) Partnership Firm and LLP c) Company d) Cooperative Society	(6) (6) (10) (10)
Chapter 4	Tax Planning and Return of Income and Assessment	8 lectures
	A) Concept of Tax Planning and Management, Need, Objectives, Limitations, Difference between Tax exemption, Tax Evasion and Tax Avoidance (theory) B) Return of Income, Procedure for assessment – Types of assessment, Appeals & Revision, Deduction of Tax at Source, Payment of Advance Tax, Interest and Penalties, Offences and Prosecutions, Refund of Tax	(2) (6)
	Total	60

REFERENCES :

1. Direct Taxes, Law and Practices, by Dr Vinod Singhania, Dr Kapil Singhania, Taxman Publication, New Delhi (Latest Edition).
2. Practical Approach to Income Tax by Dr Girish Ahuja and Dr Ravi Gupta, Wolters Kluwer, Gurgaon, Haryana.
3. Students Guide to Income Tax by Dr. Vinod Singhania, Dr Kapil Singhania, Taxman Publication, New Delhi.

NOTES :

1. Amendments made in the Income Tax Act and Rules One year prior to the date of examination should be studied and considered.
2. Theory questions will carry 30 % of the total marks and problems will carry 70 % of the total marks, wherever applicable.

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First Year M.Com Semester 2
(2023 Course under NEP 2020)
Course Code : 23CoCwaP213
Course Name: Techniques of Costing for Decision and Control Paper IV

Teaching Scheme: TH: 4 Hours/Week

Credit -: 04

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Prerequisite Courses:

Students should possess the basic knowledge of Costing and Cost concepts. Students should have analytical skills.

Course Objectives:

1. To study fundamentals of different techniques of costing required in industry.
2. To attain adequate knowledge to apply costing techniques in decision management and appreciate control techniques for cost optimization
3. To develop cost presentation skills as required in the current business scenario.

Course Outcomes: On completion of the course, student will be able to–

1. Attain skills to apply tools such as standard costing and budgetary controls to pinpoint the areas of inefficiency and help management to take appropriate corrective actions.
2. Prepare customized reports through evaluation of alternative courses of actions and present the same for final decision by management by applying marginal costing and differential cost analysis.

Course Contents

Unit	Content	No. of Hrs.
Unit 1	Marginal Costing & Differential Cost Analysis	20

	<p>1.1 Meaning & definition of Marginal Cost, Marginal Costing</p> <p>1.2 Advantages and Disadvantages of Marginal Costing.</p> <p>1.3 Break Even and Cost-Volume- Profit Analysis:- Objectives & applications of CVP Analysis, limitations of Break Even Analysis and concepts of some important terms.</p> <p>1.4 Managerial Applications of Marginal Costing in decision making:- Key Factor, Merger of companies, Acceptance of Export Order.</p> <p>1.5 Meaning, definition and salient features of Differential Cost Analysis</p> <p>1.6 Marginal Costing vs. Differential Cost Analysis</p> <p>1.7 Applications of Differential Cost Analysis</p> <p>1.8 Practical Problems on CVP analysis, Managerial Applications of Marginal Costing & Differential Cost Analysis.</p>	
Unit 2	Budgetary Control	20
	<p>2.1 Meaning and definition of Budget, Budgeting and Budgetary Control</p> <p>2.2 Objectives, Advantages and limitations of budgetary control, prerequisites for the adoption of budgetary control system, installation of budgetary control system, budget factor or key factor.</p> <p>2.3 Classification of Budgets</p> <p>2.4 Practical Problems on preparation of Cash Budget, Flexible Budget ,Production Budget (cost & unit) and Purchase Budget (cost & unit)</p>	
Unit 3	Standard Costing	20
	<p>3.1 Meaning , definition of Standards, Standard Cost and Standard Costing</p> <p>3.2 Features, advantages and limitations of Standard Costing, Standard Cost vs. Estimated Cost</p> <p>3.3 Types of Standards, Kinds of Standards</p> <p>3.4 Variance Analysis and Variance Accounting:- Direct Material Cost Variance, Direct Labour Cost Variance, Overhead Variances (Fixed Overheads & Variable Overheads) Sales Variances.</p> <p>3.5 Reporting of Variances to Management</p> <p>3.6 Practical Problems on Direct Material Cost Variance, Direct Labour Cost Variance, Overhead Variances (Fixed Overheads & Variable Overheads) Sales Variances.</p>	
	Total Hours	60

References:-

1. 'Advanced cost Accounting and cost systems' by Ravi Kishor, Taxman Allied services Pvt Ltd, New Delhi.
2. 'Cost Accounting Theory and Problems' S. N. Maheshwari, Mittal Shree Mahavir Book Depot, New Delhi.
3. 'Advanced Cost Accounting', Jain and Narang, S. Chand New Delhi
4. 'Cost Accounting', V. Rajasekaran & R. Lalitha, Pearson Publication
5. www.icmai.com

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**First Year of M.COM Semester II Syllabus
(2023 Course under NEP 2020)**

Course Code:-23CoComP214

Course Name: - Basics of Finance Paper II

Teaching Scheme - 2 Hours

Hours/Week Credit - 2 Credits

Examination Scheme: CIA :- 25 marks

End Exam :- 25 marks

Prerequisite:-

Students should know the fundamental knowledge of Commerce and Investment , and should be aware about the importance of finance in business and personal financial growth .

Course Objectives:-

1. To obtain knowledge about fundamentals of Finance and to learn the role of Finance , in managing the various resources of the business , in the Emerging Business Environment.
2. To develop a detailed understanding of various risks involved in Finance , and to cater the balanced approach towards risk and return.
3. To understand the various components of finance to better understand th interrelationship among them.

Course Outcome:- After successful completion of the course

1. Students will attain abilities to identify the most suitable capital structure with due considerations for risks and return2..Students will be better equipped to deal with the diversified instruments of Finance , and generate the abilities to identify the most suitable opportunities in busine

Course Contents

Sr No	Topic	Lectures
Unit 1	Procedure for sourcing the funds	12

	1.1 Introduction 1.2 Guidelines of RBI for raising the funds 1.3 Guidelines of SEBI 1.4 Procedure adopted by banks and financial institution <ul style="list-style-type: none"> a. Documents required b. Business project report c. Financial Guarantee d. Assets hypothecation e. Permission of RBI for foreign exchange conversion 	
Unit 2	Personal Finance	12
	2.1 Introduction 2.2 Meaning Definition scope 2.3 Importance of personal finance 2.4 Investments opportunities through personal finance <ul style="list-style-type: none"> a. Bank instrument <ul style="list-style-type: none"> i. Fixed deposit ii. Mutual Deposits iii. Government Bonds iv. Corporate Bonds b. Investment in stock market c. Investment in metals <ul style="list-style-type: none"> i. Gold, silver etc 2.5 Credit Facility under personal finance <ul style="list-style-type: none"> 1. Personal Loan 2. Loan against assets 3. Credit cards 	
	Evaluation	06
	<ul style="list-style-type: none"> 1. Assignment 2. Case Studies 3. Library reference (e-resources) 	
	Total No of Lectures	30

References-

1. Khan, M Y and P K Jain, Financial Management- Text, Problems and Cases, McGraw-Hill Publishing Co., New Delhi, 2019.
2. Chandra Prasanna, Financial Management, Theory and Practice, McGraw Hill., 2019
3. Impact of digital finance on financial inclusion and stability – Ozili
<https://www.sciencedirect.com/science/article/pii/S2214845017301503>
4. Digital Finance Big Data, Start-ups, and the Future of Financial Services, By Perry Beaumont, Taylor & Francis · 2019
5. The Basics of Finance: An Introduction to Financial Markets, Business Finance, and Portfolio Management

First Year of M.Com. Semester 2
(2023 Course under NEP 2020)
Course Code : 23CoComP215
Course Name: International Financial Management

Teaching Scheme: TH: 2 Hours/Week

Credit:-02

Examination Scheme: CIA: 25 Marks

End-Sem :25 Marks

Prerequisite:-

Students should possess in-depth knowledge about Financial Management and possess skill sets for critical thinking, analyses and evaluations of risks and returns.

Course Objectives:-

1. To develop a detailed understanding of the sources and impact of risks to which an organization is exposed to a dynamic business environment at international level and the techniques for managing the same to sustain competitive advantages.
2. To identify emerging global forces responsible for enhanced/varied business challenges.

Course Outcome:- After successful completion of the course

Students will be able to Interpret and appreciate emerging global financial instruments influencing organizations.

Course Contents

Unit	Content	No. of Hours
1	The International Financial Environment 1.1 International Financial Institutions and Markets 1.2 Sources of Foreign Currency	8
2	Foreign Exchange Market 2.1 Introduction – Structure of Foreign Exchange Market 2.2 Foreign Exchange Rate – Meaning, Determinants, Equilibrium Exchange Rate, Exchange Rate Quotations – Meaning, Direct vs. Indirect Quote, American vs. European Quote, Bid-Ask Rate and Spread, Cross Rates 2.3 Segments of Foreign Exchange Market – Spot Market (including two and three point Arbitrage), Forward Market 2.4 Foreign Currency Derivatives 2.5 Parity Relationships	14

3	Foreign Exchange Risk Management 3.1 Transaction Exposure 3.2 Translation Exposure 3.3 Operating Exposure	8
	Total Hours	30

References:-

1. International Financial Management by Mr. Mahesh Kumar M Edition 2006
2. International Financial Management by V.K. Bhalla , Anmol Publications, 2007
3. International Financial Management by Geert Bekaert, Robert Hodrick, Cambridge University · 2017
4. Fundamentals of International Financial Management , second edition, by S. KEVIN, PHI Learning Pvt. Ltd. 2022
5. studies@icmai.in

**First Year of M.Com Semester II
(2023 Course under NEP 2020)**

Course Code: 23CoComp221 Course Name: Financial Analysis and control

Teaching Scheme: TH: 4 Hours/Week

Credit <<04>>

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Prerequisite of Courses: Under the changing scenario of Trade and Commerce, subject like financial analysis plays an important role in financial planning, budgeting and financial comparison with ratios and its interpretation. Where Fundamental knowledge of reading and understanding of Financial Statements of Financial Statements is required.

Course Objectives:

- To enable the students to acquire knowledge of financial analysis and control tools.
- To make appropriate applications and uses of financial analysis and control.
- To understand the techniques of decision making in Capital Budgeting.

Course Outcomes: A student will understand :

1. Understand the importance of financial statements.
2. Able to calculate various financial ratios.
3. Make decisions regarding Rate of Interest and pay back period.

Chapter No.	Fundamentals of Financial Statement Analysis	Lectures
1.	1.1 Meaning of financial analysis and control, 1.2 Importance, advantages limitations uses 1.3 Comparative and common size statement - Meaning, Importance, Advantages and Limitations 1.3.1 - Problems on Intra & Inter Company Comparison	10
2.	Capital Budgeting	
	Meaning, Features, Need, Importance Methods of Capital Budgeting – Traditional methods and Present Value Methods.	14
3.	Cash flow and Funds flow statements	

	Meaning,, Importance, advantages limitations, uses, Problems on Cash flow and Funds flow statements	20
4.	Ratio analysis and Trend analysis	
	Meaning, Importance, Advantages , Limitations and Uses Problems on Ratio analysis and Trend analysis	16
	Total Hours	60

References :-

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Financial Management	P.C. Tulsian	Tata McGraw Hill Publishing Company	New Delhi
2.	Management Accounting	A.Mukharji & M. Hanif	Tata McGraw Hill Publishing Company	New Delhi
3.	Management Accounting	S. N. Maheshwari & S.K. Maheshawari	Vikas Publishing House Pvt. Ltd.	New Delhi
4.	Advanced Accounting	M. C. Shukla & S.P. Gerwal	S. Chand and Co. Ltd.	New Delhi
5.	Advanced Accountancy	S.P. Jain & K.N. Narang	Kalyani Publishers	New Delhi
6.	Advanced Accountancy	R.L. Gupta & M. Radhaswamy	S. Chand and Co. Ltd.	New Delhi
7.	Principles of Financial Management	S. N. Maheshwari	Vikas Publishing House Pvt. Ltd.	New Delhi
8.	Management Accounting	I.M. Pandey	Vikas Publishing House Pvt. Ltd.	New Delhi

Weblinks:-

1. www.investopedia.com
2. www.google.com
3. www.shiksha.com
4. www.topper.com

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First Year of M.COM Semester I Syllabus

(2023 Course under NEP 2020)

Course Code:- 23CoComP222

Course Name: Innovations In Banking Technology

Teaching Scheme - 4 Hours

Hours/Week Credit - 4 Credits

Examination Scheme: CIA: 50 marks

End Exam: 50 marks

Prerequisite : Students should have the knowledge about the fundamental of Banking and basics of computers .

Course Objectives :

1. To understand the changing needs of Banking Industry through E-Commerce .
2. To understand the rising demand for Technology and its application in Banking Industry.
3. To study and understand the various opportunities in Banking Industry , with proper learning of desired Technology .

Course Outcome :

1. The students will understand the Bank classification and Banking system . core banking solutions and applications of cognitive banking and technology on Banking Operations.
2. The students will understand the various types of tools used in Banking Technology , and they will have the knowledge of core banking and preventive measures used in minimizing of Banking Frauds .

Course Contents :

Sr No	Topic	Lectures
Unit 1	Introduction to Banks	12
	<ol style="list-style-type: none">1. Bank, Banker, Banking,2. Evolution,3. Role of Banking System in India,4. Classification, Objectives, Functions,5. Schedule v/s Non-Schedule,6. Public v/s Private,7. Traditional v/s Modern Payment Banks,8. Banking System in India.	
Unit 2	Core Banking	12

	<ol style="list-style-type: none"> 1. Introduction, Meaning & Definition, 2. Characteristics, 3. pros and Cons, 4. Evolution of Bank Management - 5. Technological Impact in Banking Operations - 6. Total Branch Computerization 7. Concept of Opportunities - 8. Centralized Banking - Concept, Opportunities, Challenges & Implementation. 	
Unit 3	Cognitive Banking	12
	<ol style="list-style-type: none"> 1. Introduction, Meaning & Definition, 2. Characteristics, 3. Pros and Cons, 4. Fintech Technologies in Banking - 5. Industrialisation 4.0 6. Artificial Intelligence, 7. Cognitive Banking, 8. Blockchain Technology and Cloud Computing: How does it work? 9. Cognitive Analytics, 10. AI Tools in Banking Industry, Robotics in Banks. 	
Unit 4	Technology in Banking	12
	<ol style="list-style-type: none"> 1. Technology at Banks - <ol style="list-style-type: none"> A. Plastic Card, B. Wireless / Wired Point of Sale Machines, C. Barcode & QR Code Payment, D. e-KYC, E. Truncated Cheque, F. NFS, G. MICR, H. EFT, I. ECS, J. NEFT, K. ItTGS, L. IJvf'S, M. AEFS, N. USSD, O. UPI, P. E-Wallet, Q. Mobile Point of Sale, 2. Recent developments in Payment Systems. 	
Unit 5	Frauds in Banking Industry	12

	<ol style="list-style-type: none"> 1. Introduction, 2. Types of Frauds, 3. Issues in online and offline Banking System, 4. Financial Scams, 5. Online Scams, 6. Precautionary measures to be taken by Banks and Customers, 7. OTP, TTP, Security measures by Banks in India. 	
	Total No. of Lectures	60

Suggested Books/Articles/Links for References

1. Ramashish Purrey, New Dimensions of Indian Banking, Serials Publications.
2. M. Revathy Sriram, P. K. Ramarian, R Chandrasekhar, "Core Banking Solution — Evaluation of Security and Controls", PHI learning private limited.
3. Indian Institute of Banking & Finance, (2013). Advanced Bank Management, Macmillan publication
4. Indian Institute of Banking & Finance, (2012). Principles & Practices of Banking. Macmillan Publication.
5. Jessica, K. (2010) Financial Services Information Systems (2 ed.). Auerbach publications
6. Indian Institute of Banking & Finance, (2010). Barik Financial Management, Macmillan publication.
7. Srivastava, & Divya, Nigam, (2014). Management of Indian Financial Institutions, Himalaya Publishing House. Vasant, Joshi & Vinay, Joshi, (2009). Managing Indian Banks- Challenges Ahead, sage publications

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First Year M.Com Semester II
(2023 Course under NEP 2020)

Course Code: 23BaEcoP221

Course Name: Digital Marketing

Course Type: Major Elective 2

Teaching Scheme: TH: 4 Hours/Week Credit: 04

Examination Scheme: CIA: 50 Marks End-Sem: 50 Marks

Prerequisite Courses:

1. Good communication skills, both verbal and written, are essential
2. Proficiency in the English language for effective communication and comprehension
3. Familiarity with digital marketing tools and social media platforms
4. A passion for creativity and a keen interest in staying current with the latest trends in the digital marketing landscape

Course Objectives:

1. To Study the concept of Social Media and Digital Marketing
2. To learn various tools of Social Media and Digital Marketing
3. To acquaint with the techniques of SEO and SEM
4. To develop a mindset to solve real world problems using digital marketing

Course Outcomes:

On completion of the course, student will be able to –

1. Explain use of Social Media in Marketing
2. Demonstrate Digital Marketing Strategy
3. Summarize various tools of Social Media and Digital Marketing

Course Contents

Unit	Course Contents	No.of. Lectures
Unit 1	E-Commerce	15 lectures

	<p>1.1 E-Commerce –</p> <p>1.1.1 Meaning,</p> <p>1.1.2 Features of E-Commerce,</p> <p>1.1.3 Categories of E-Commerce,</p> <p>1.2 Advantages and Limitations of E- Commerce, Difference between Traditional Commerce and E-Commerce.</p> <p>1.3 E-Commerce Environmental Factors: Economic, Technological, Legal, Cultural and Social.</p> <p>1.4 Factors Responsible for Growth of E-Commerce,</p> <p>1.5 Issues in Implementing E-Commerce, Myths of E-Commerce.</p> <p>1.6 Impact of E-Commerce on Business, E-Commerce in India.</p> <p>1.7 Trends in E-Commerce in Various Sectors: Retail, Banking, Tourism, Government, Education.</p> <p>1.8 Case Studies Top 5 Industries Indian E-commerce company</p>	
Unit 2	Fundamentals of Digital Marketing	12 lectures
	<p>2.1 Introduction to Digital Marketing,</p> <p>2.1.1 Advantages and Limitations of Digital Marketing.</p> <p>2.1.2 Difference between Digital and traditional marketing</p> <p>2.2 Various Activities of Digital Marketing: Search Engine Marketing, Content Marketing etc. and Content Influencer Marketing,</p> <p>2.3 Digital Marketing on Various Social Media Platforms.</p> <p>2.4 Digital Marketing Budgeting Resource planning</p> <p>2.4.1 Cost estimating</p> <p>2.4.2 Cost budgeting</p> <p>2.4.3 Cost control</p> <p>2.5 New trends in Digital Marketing</p>	
Unit 3	Marketing using Web Sites, E-mail and Mobile and SEO	14 lectures

	<ul style="list-style-type: none"> 3.1 Web-Sites <ul style="list-style-type: none"> 3.1.1 Web design 3.1.2 Optimization of Web sites 3.1.3 MS Expression Web 3.2 E-mail Marketing <ul style="list-style-type: none"> 3.2.1 User Behavior, 3.2.2 Key Segmentation and Metrics, 3.2.3 E-marketing strategies 3.2.4 Best Practice Case Studies, 3.3 Mobile Marketing – <ul style="list-style-type: none"> 3.3.1 Concept, 3.3.2 SMS Strategy, 3.3.3 Mobile Advertising, 3.3.4 Mobile Optimized Websites and Apps 3.4 Search Engine Optimization(SEO) <ul style="list-style-type: none"> 3.4.1 Basics of Search Engines, 3.4.2 Functioning of Search Engines, 3.4.3 On & Off-page Optimization 3.4.4 EXERCISE: Developing and Content writing of the SEO 	
Unit 4	Search Engine and Social Media Marketing	15 lectures
	<ul style="list-style-type: none"> 4.1 Search Engine Marketing (SEM) <ul style="list-style-type: none"> 4.1.1 Concept, Understanding 4.1.2 Google search - Organic & Paid, 4.1.3 Overview of Google Adwords, 4.1.4 Google AdSense, Microsoft AdCenter 4.1.5 Campaign Management, Pay Per Click (PPC) Management, 4.2 Social Media Marketing <ul style="list-style-type: none"> 4.2.1 Fundamentals of Social Media Marketing & its significance, Necessity of Social media Marketing, Building a Successful strategy: Goal Setting, Implementation 4.2.2 Social Networking (Facebook, LinkedIn, Twitter, etc.) 4.2.3 Social Media (Blogging, Video Sharing, Photo sharing, Podcasts) 4.2.4 Modes of Social Media Marketing 4.2.5 Management of Social Media 4.2.6 Business opportunities through Social media marketing 4.2.7 Business tools on LinkedIn and Twitter Creating campaigns on LinkedIn , Analyzing visitation on LinkedIn 4.3 EXERCISE: Social Media Marketing plan. 4.4 EXERCISE: Making a Facebook page and Google Ads 	
Unit 5	Case Studies	4 lectures

	Total No. of Lectures	60
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Reference Books:

- 1 Fundamentals of Digital Marketing – Puneet Bhatia
- 2 Digital Marketing: From Fundamentals to Future Swaminathan T N, Karthik Kumar
- 3 Digital Marketing Prof. Seema Gupta, 2ndEdition, McGraw Hill Publications.
- 4 E-Commerce and Digital Marketing

Semester 3 (Second Year)

Course Type	Code	Course	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4+4 +2)	23CoComp311	Major Paper 1 (Theory)	Business Finance	4	4	50	50	100
	23CoCwaP312	Major Paper 2 (Theory)	Cost Audit	4	4	50	50	100
	23CoCwaP313	Major Paper 3 (Theory)	Management Audit	4	4	50	50	100
	23CoComp314 OR 23CoComp315	Major Paper 4 (Theory)	Basics of Finance (Paper - III) / Behavioral Finance	2	2	25	25	50
Major Electives (4)	23CoComp321	Major Elective 1 (T)	Setting up of New Business	4	4	50	50	100
	23CoComp322	Major Elective 2 (T)	Effective Communication & Personality Development	4	4	50	50	100
RP (4)	23CoComp352	RP	Research Project	8	4	50	50	100
OJT(4),								
Total				26	22	275	275	550

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PG Part-2 Year Of M.Com Semester III
(2023 Course underNEP-20)

Course Code :23CoComP311

Course Name : BUSINESS FINANCE

Teaching Scheme: TH: 4 Hours/Week

Credit 04

Examination Scheme: CIA : 50 Marks

End-Semester : 50 Marks

Prerequisite of Course:

1) Basic knowledge of Finance and financial terms.

Course Objectives:

- 1) To provide knowledge and understanding of the concepts, principles and practices in business finance
- 2) To enable students to acquire sound knowledge of concepts, nature and structure of business finance.
- 3) To make students learn the new age financing techniques of corporate and non-corporate business .

Course Outcomes:

Course Specific Outcome :

On completion of the Course the student will possess the following -

CO NO.	Course Outcomes	Bloom 's Taxonomy
CO 1	Understand the role and importance of Business Finance along with Time value of money	1
CO 2	To acquaint with the financial planning and theories of capitalization	2
CO 3	To learn the sources of finance , specifically corporate finance	3
CO 4	To know the sources of short term financing	4
CO 5	To learn the new age financing Techniques through Leasing , Hire-Purchase and Venture Capital Financing , in business	5
CO 6	To acquaint with the knowledge of corporate Governance in Financial Sector	6

Course Contents :

Chapter 1	Introduction To Business Finance	10 Lectures
	A). Business Finance: Meaning, objective, scope and importance	

	B) Time value of Money Need, Importance, Future value, Present value through discounted cash flow technique	
Chapter 2	Strategic financial planning:	8 Lectures
	Meaning - objective, assumptions, steps in financial planning - estimating financial requirements - limitations of financial planning - capitalization – over capitalization – under capitalization, estimating financial needs and sources of finance.	
Chapter 3	Corporate securities and sources of long term finance:	14 Lectures
	A. Ownership securities - equity shares: characteristics, advantage and disadvantages, preference shares: characteristics, advantage and disadvantages B. Creditor's securities- debentures: characteristics, classification and procedure of issuing debentures and Bonds C. The dividend decision: Background of dividend policy, measures of dividend policy, dividend yield and dividend Payout D. Lease and Hire Purchase: Meaning , Features and Importance. E. Venture Capital Financing : Meaning, Features and Importance.	
Chapter 4	Short term finance and working capital	10 Lectures
	Characteristics of short term finance – short term needs Sources of short term financing – trade creditors, bank credit, bank financing of account receivables, working capital - advantages and disadvantages of short term financing	
Chapter 5	Corporate Governance In Financial Sector :	6 Lectures
	Initiatives taken by RBI and SEBI to protect the shareholder's Fund.	
	TOTAL	48

INTERNAL ASSESSMENT

S.No.	Particulars	Number of Lectures
1	Assignment on Ownership Securities and Creditor's Securities, Long Term and Short Term Financing	4
2	Class Test/ Quiz	2
3	Seminars/ Presentation	6
	TOTAL	12

Recommended Books

1. P.V.Kulkarni: Business finance, Himalaya Publishing House
2. S.C.Kuchal: Corporate Finance, Chaitanya Publishing House, Allahabad
3. Prasana Chandra: Financial Management: Theory and Practice
4. William L. Maggiuson, Scott B. Smart, Lawrence J. Gitman : Principles of corporatefinance, Cengage Learning Private Limited, Dehli
5. AswathDamodaram: Corporate Finance: Theory and Practice, Wiley International

Webliography :

- 1) www.publishingindia.com.jcar
- 2) www.Indianjournaloffinance.co.in
- 3) www.Irda.org
- 4) www.Moneycontrol.com
- 5) www.sebi.gov.in
- 6) www.rbi.gov.in

M.Com Part II Special Paper V
(2023 Course under NEP 2020)
Semester III
Course Code: 23CoCwaP312
Course Name: Cost Audit

Teaching Scheme: TH: 4 Hours/Week

Examination Scheme: CIA: 50 Marks

Credit - 04

End-Sem: 50 Marks

Total Lectures: 60

Prerequisite Courses:

- Numerical Aptitude
- Basic Knowledge of Concepts of Cost Accounting and Financial Auditing
- Analytical Ability
- Basic Knowledge of Goods & Services Tax Laws.

Course Objectives:

1. To prepare learners to understand the Scope of Cost Audit and concepts of Cost & Efficiency Audit.
2. To develop the thorough knowledge of Cost Audit including all the areas like; Cost Audit Program, Cost Audit Planning, Procedure and Execution, Qualifications, Duties and Responsibilities of Cost Auditor, Cost Records and Cost Audit Rules as per Companies Act, 2013
3. To enable the students to learn application of Cost Audit in valuation of inventory and reconciliation of Cost Profit and Financial Profit.
4. To aware the students about the latest amendments under areas in the GST Audit.

Course Outcomes:

On completion of the course, student will be able to –

CO No.	Course Outcome	Bloom's Cognitive Level
1	Develop overall outlook of Cost Audit	2
2	Interpret laws and regulations governing Cost Audit under Companies Act, 2013	1 & 2
3	Understand the process of conducting GST Audit and filing of various forms under GST and GST Audit.	1 & 2
4	Plan the procedure to conduct Cost Audit	3
5	Organize cost audits properly by carrying out various tasks.	3
6	Solve various practical problems to help businesses in decision making.	4

Course Contents:

Chapter 1	Introduction To Cost Audit & Cost Auditor	15 Lectures
	<ul style="list-style-type: none"> a. Meaning, Definitions, Objectives and Scope of Cost Audit, Advantages of Cost Audit , Concept of Efficiency Audit, Proprietary Audit, Social Audit and System Audit, Difference between Cost Audit and Financial Audit. b. Qualifications, Disqualifications, Appointment, Remuneration and Removal of Cost Auditor. c. Rights, Duties, Responsibilities and Liabilities of Cost Auditor under Company Act, 2013, Cost and Works Accountants Act, 1959 and Other Statutes as amended from time to time. 	
Chapter 2	Goods and Services Tax Audit (GST Audit)	12 Lectures
	<ul style="list-style-type: none"> a. Introduction to GST (Goods and Services Tax) Laws and GST Audit. b. Study of various return forms under GST and GST Audit. 	
Chapter 3	Cost Audit – Planning, Execution & Reporting	12 Lectures
	<ul style="list-style-type: none"> a. Planning - The Production Process, System and Procedure, List of Records , Preparation of Cost Audit Program b. Execution - Verification of Cost Records, Evaluation of Internal system, Audit Notes and Working Papers, Cost Audit in Electronic Data Processing Environment. c. Reporting – <ul style="list-style-type: none"> I. Detail contents of the Report, Distinction between ‘Notes’ and Qualification to the Report. II. Cost Auditor’s Observation and Conclusions. Study of Cost Records and Cost Audit Rules u/s 148 of the Company Act 2013 and as amended from time to time. 	
Chapter 4	Numerical Problems	15 Lectures
	<ul style="list-style-type: none"> a. Reconciliation between Cost Profit and Financial Profit b. Pricing Decisions c. Valuation of Closing Stock of Raw Material, Work in Process, Finished Goods, Scrap , Power Cost. 	
Chapter 5	Assignment	06 Lectures
	<p>Assignment on any one of the following topics</p> <ul style="list-style-type: none"> 1. Cost Audit Program 2. Contents of Cost Audit Report 3. Types of Audit 4. GST Provisions 	

Note :

1. All the amendments made to the respective law before one year of the examination should be considered.

2. 70% Marks for Theory and 30% Marks for Practical Problems
Area of the Practical Problems – Numerical Problems on Cost Audit

References :

Sr. No	Title of the Book	Author	Publisher	Place
01	Cost Audit and Management Audit	D. Datta Chowdhary	Central Publication	Kolkata
02	Cost Audit and Management Audit	V.K. Saxena and C.D. Vashist	Sultan Chand and Sons	New Delhi
03	Cost Audit and Management Audit	N.P. Agarwal		
04	Management Audit	P. William		Leonar
05	Efficiency Audit	Mohanlal Jain	Printwell Publication	Jaipur
06	Efficiency Audit	Laxmi Narayan	Longman	
07	Cost Audit Social Objectives	Institute of Cost and Works Accountants of India		

08	Laws on Cost Audit	N. Banerjee	International Law Book Centre	Kolkata
09	Cost and Management Audit	Rajnath	Tata MC Graw Hill	
10	Indirect Taxes	V.S. Datey		
11	Indirect Taxes	Saxena and Ahuja		
12	I.C.W.A. of India's Publications a. Industry wise Cost Accounting Record Rules and Cost Audit Report Rules b. Guidelines of Cost Audit c. Cost Audit Reports Rules d. Cost Audit Social Objectives			

13 Journal – “Management Accountant – I.C.W.A.I. Publication

14 WEBSITE: The Institute of Cost Accountants of India www.myicwai.org

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M.Com Part II Special Paper VI (2019 Course) Semester III

Advanced Cost Accounting and Cost System Course Code: 23CoCwaP313

Course Name: Management Audit

Teaching Scheme: TH: 4 Hours/Week

Credit - 04

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Total Lectures : 60

Prerequisite Courses:

Basic Knowledge of Financial Audit

Basic Knowledge of Management of Company

Course Objectives:

1. To create an awareness about Different Types of Audit, Management Audit, Relationship of Management Audit with different Types of Audits and Role of a Management Accountant in Decision Making Process.
2. To acquaint the students with the Process and Reporting of Management Audit.
3. To know Various Areas of Management Audit.
4. To create an understanding about process, areas, methods and recommendations of Operational Audit.
5. To familiarise the students with the knowledge of corporate image and its evaluation.

Course Outcome : After completing the course, the student shall be able to

CO No	Course Outcomes	Bloom's Cognitive Level
CO1:	To Develop an understanding about various aspects of Management Audit.	I
CO2:	To know the Management Audit Process and its reporting methodology.	II
CO3:	To Understand different areas of Management Audit.	III
CO4:	To Gain knowledge about Operational Audit.	IV
CO5:	To Develop an insight about Corporate Image	V
CO6:	To build knowledge about Management audit	VI

Chapter 1	Management Audit	12 Lectures
	Introduction, Meaning, Definition- Concept of Management Audit. Difference between Financial Audit and Management Audit, Objectives, Importance and Scope of Management Audit , Relationship among different audits	
Chapter 2	Procedure of Management Audit	12 Lectures
	Preliminaries of Management Audit. Conduct and Essentials of Management Audit, Procedure of Management Audit, Techniques of Management Audit. Management Audit Program.	
Chapter 3	Evaluation of Corporate Image	12 Lectures
	Meaning and Concept of Corporate Image, Corporate Image Program, Management Audit and Corporate Image. Evaluation of Corporate Image, Critical Path Method (CPM), Program Evaluation and Review Technique (PERT)	
Chapter 4	Different Areas of Management Audit and Management Audit Report (MAR)	10 Lectures
	Corporate Service Audit, Corporate Development Audit and Social Cost Benefit Analysis Evaluation of <ol style="list-style-type: none"> 1. Consumer Services 2. Research and Development 3. Corporate Culture 4. Personnel Development Management Audit Report (MAR), Contents of MAR, Special Reports for Banks, Shareholders, Employees & Small Business	
Chapter 5	Operational Audit	08 Lectures
	Meaning and Concept of Operational Audit, Objectives , Plan for Operational Audit, Approach, Method, Evaluation, Recommendations and Reporting under Operational Audit. Program for Operational Audit.	
	Assignment	06 Lectures
	Assignment on any one of the following topics <ol style="list-style-type: none"> 1. Procedure of Management Audit 2. Contents of Management Audit Report 3. Evaluation of Corporate Image 4. Operational Audit Program 	
	(48+12) Total	60

Note – 1. All the amendments made to the respective law before one year of the examination should be considered.

References

WEBSITE: The Institute of Cost Accountants of India www.myciwai.org

Sr.No	Title of the Book	Author	Publisher	Place
01	Cost Audit and Management Audit	D. Datta Chowdhary	Central Publication	Kolkatta
02	Cost Audit and Management Audit	V.K.Saxena and C.D.Vashist	Sultan Chand and Sons	New Delhi
03	Management Audit	P.William Leaner		
04	Cost and Management Audit	Rajnathan	Tata MC Graw Hill	
05	Journal Management Accountant	ICWAI		

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Second Year of M.COM Semester-III Syllabus
(2023 Course under NEP- 20)

Course Code:- 23CoComp314

Course Name: - Basics of Finance Paper-III

Teaching Scheme - 2 Hours

Hours/Week Credit - 2 Credits

Examination Scheme: CIA :- 25 marks

End Exam :- 25 marks

Prerequisite:-

Students should know the fundamental knowledge of Commerce and Finance ,
and should be aware about the importance of finance in business and personal financial growth .

Course Objectives:-

1. To enable students to know about Public Finance and its importance .
2. To acquaint with the components of public finance .
3. Role of public finance for economic growth and its effects on Citizens .

Course Specific Outcome :

On completion of the Course the student will possess the following -

CO NO.	Course Outcomes	Bloom 's Taxonomy
CO 1	Introduction to public finance	1
CO 2	The components of public finance	2
CO 3	To acquaint with knowledge of public finance and its effects on individual citizens .	3
CO 4	The importance of government revenue and expenditures on development and financial markets .	4
CO 5	To know about the administrative and accounting role of the government .	5
CO 6	The effects of public debt on commercial markets and national credit rating .	6

Course Contents :

Sr No	Topic	Lectures
Unit 1	Introduction to Public finance	12
	1.1 Meaning and Scope of public finance 1.2 Need for public finance 1.3 Importance of public finance 1.4 Components of public finance 1.5 Sources of public finance	
Unit 2	Public Finance for Economic Stability and Growth	12
	2.1 Introduction 2.2 Areas of public finance study 2.3 Public Revenue and Expenditure Revenue : A. Taxes (Direct and Indirect) B. Non-Tax revenue C. Government borrowing (Debt .) D. Money creation Expenditure : a) Plan expenditure b) Non- plan expenditure 2.4 Public Finance Accounting and Administration : A) Annual Finance Budget B) Accounting for Taxes C) Auditing (CAGI)	
	Evaluation	06
	1. Assignment 2. Case Studies 3. Library reference (e-resources)	
	Total No of Lectures	30

References-

1. Khan, M Y and P K Jain, Financial Management- Text, Problems and Cases, McGraw-Hill Publishing Co., New Delhi, 2019.
2. Chandra Prasanna, Financial Management, Theory and Practice, McGraw Hill., 2019
3. Impact of digital finance on financial inclusion and stability – Ozili
<https://www.sciencedirect.com/science/article/pii/S2214845017301503>
4. Digital Finance Big Data, Start-ups, and the Future of Financial Services, By Perry
Beaumont, Taylor & Francis · 2019
5. The Basics of Finance: An Introduction to Financial Markets, Business Finance, and Portfolio Management
By : (Frank J. Fabozzi Series)

6.. studies@icmai.in

Webliography :

- 1) [www.publishingindia.com.jcar](http://www.publishingindia.com/jcar)
- 2) www.Indianjournaloffinance.co.in
- 3) www.Irda.org
- 4) www.Moneycontrol.com
- 5) www.sebi.gov.in
- 6) www.rbi.gov.in
- 7) www.finmin.nic.in

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Second Year of M.Com. Semester 3
(2023 Course under NEP 2020)
Course-: Major Elective

Course Code: 23CoComP315

Course Name: Behavioral Finance

Teaching Scheme: TH: 2 Hours/Week

Credit-:02

Examination Scheme: CIA: 25 Marks

End-Sem: 25 Marks

Prerequisite-:

Students should possess in-depth knowledge about Financial Management and possess skill sets for critical thinking, analyses and evaluations of risks and returns.

Course Objectives-:

1. To introduce the student to the new field of behavioral finance.
2. To develop the in-depth knowledge of major implications of human psychology for financial decision-makers and for financial markets.

Course Outcome-: After successful completion of the course, students will be able to

Co No.	Outcome	Cognitive Level
CO 1	Understand meaning, scope & objectives of Behavioral Finance, Anomalies of Financial Market, Risk Attitudes and Building Blocks, Behavioral Corporate Finance	1
CO 2	Explain the concept of Efficient Market Hypothesis its assumptions and forms of efficiency	2
CO 3	Apply Behavioral finance as science as well as an art.	3
CO 4	Compare Traditional Finance and Behavioral Finance	4
CO 5	Evaluate Heuristics related to Financial Investments	5
CO 6	Discuss Overconfidence Bias, Fear and greed in Financial Market, Emotions and Financial Market.	6

Course Contents

Unit	Content	No. of Hours
1	INTRODUCTION TO BEHAVIORAL FINANCE 1.1 Development of Behavioral Finance 1.2 Meaning and Definition of Behavioral Finance 1.2 Nature and Characteristics of Behavioral Finance 1.3 Scope & Objectives of Behavioral Finance 1.4 Behavioral finance as science as well as an art. 1.5 Market Strategies 1.6 Traditional Finance and Behavioral Finance 1.7 Anomalies of Financial Market, Risk Attitudes and Building Blocks	10
2	BEHAVIORAL BIAS & EFFICIENT MARKET HYPOTHESIS (EMH) 2.1 Behavioral Bias-: Cognitive Bias and Emotional Bias 2.2 Efficient Market Hypothesis-: Random Walk and Search for Theory, Efficient Market 2.3 Assumptions of Efficient Market Hypothesis (EMH) 2.4 Forms of Efficiency 2.5 Misconceptions about the Efficient Markets Hypothesis 2.6 Criticism of Efficient Market Hypothesis (EMH).	10
3	HEURISTICS AND BIASES RELATED TO FINANCIAL INVESTMENTS 3.1 Heuristics related to Financial Investments-: Anchoring heuristic, Availability heuristic, Representative heuristic 3.2 Overconfidence Bias 3.3 Fear and greed in Financial Market 3.4 Emotions and Financial Market 3.5 Behavioral Corporate Finance	10
	Total Hours	30

Suggested Readings/ References-:

1. Chandra, P. (2017), Behavioral Finance, Tata McGraw Hill Education, Chennai (India).
2. Singh. S., & Bahl.S (2015). Behavioral Finance. Vikas Publishing House, Noida (India).
3. Ackert, Lucy, Richard Deaves (2010), Behavioral Finance; Psychology, Decision Making and Markets, Cengage Learning.
4. Forbes, William (2009), Behavioral Finance, Wiley.
5. Kahneman, D. and Tversky, A. (2000). Choices, values and frames. New York : Cambridge Univ. Press.
6. Shefrin, H. (2002), Beyond Greed and Fear; Understanding Behavioral Finance and Psychology of investing. New York; Oxford University Press.

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PG Part-2 Year of M.Com Semester III
(2023 Course underNEP-20)

Course Code :23CoComP316

Course Name : Setting Up of new Business

Teaching Scheme: TH: 4 Hours/Week

Credit: 04

Examination Scheme: CIA : 50 Marks

End-Semester : 50 Marks

Prerequisite of Course:

1) Basic knowledge of Commerce and Business.

Course Objectives:

- 1) To provide knowledge and understanding of the concepts, practices involved in setting up a new business.
- 2) To enable students to acquire knowledge about the various steps required for planning of new business along with a structure suitable as per business environment .
- 3) To make students learn the new age financing and marketing techniques .
- 4) To understand the financials of business investment and returns

Course Specific Outcome :

On completion of the Course the student will possess the following -

CO NO.	Course Outcomes	Bloom 's Taxonomy
CO 1	Understand the role and importance of Business as a source of earning	1
CO 2	Acquaint with the Business planning and structure of organization	2
CO 3	Understanding the financials of business investment and returns	3
CO 4	To know the sources and strategy of funding the business	4
CO 5	To learn the new age marketing techniques for business	5
CO 6	The importance of contribution of research and development in sustainability of business	6

Course Contents :

Unit 1	Business Plan	06 Lectures
	Executive Summary : Information on business location, operations , mission and business goal	
Unit 2	Business Description : An Overview of Plan	10 Lectures
	a) Nature of business b) Business Structure c) Market profile	
Unit 3	Organisation and Management :	10 Lectures
	A)Type of Business organisation A) Organisation structure: B) Partners / Promoters / Directors C) Manager / Executives D) Employees	
Unit 4	Financial Information	12 Lectures
	A) Funding Strategy : i) Self financing ii) Capital raising iii) Loan from Bank / Institution iv) External Investments B) Financials : i) Cost of investment ii) ROI iii) Business Taxes applicable iv) Break Even period v) Revenue vi) Profit scale	
Unit 5	Marketing :	10 Lectures
	i) Product / service features ii) Technical and legal aspect of product iii) Market Analysis iv) Research and development	
	TOTAL	48

INTERNAL ASSESSMENT

S.No.	Particulars	Number of Lectures
1	Assignment on Ownership Securities and Creditor's Securities, Long Term and Short Term Financing	4
2	Class Test/ Quiz	2
3	Seminars/ Presentation	6
	TOTAL	12

Recommended Books

1. P.V.Kulkarni: Business finance, Himalaya Publishing House
2. S.C.Kuchal: Corporate Finance, Chaitanya Publishing House, Allahabad
3. Prasana Chandra: Financial Management: Theory and Practice
4. William L. Maggiuson, Scott B. Smart, Lawrence J. Gitman : Principles of corporatefinance, Cengage Learning Private Limited, Dehli
5. AswathDamodaram: Corporate Finance: Theory and Practice, Wiley International

Webliography :

- 1) www.publishingindia.com/jcar
- 2) www.Indianjournaloffinance.co.in
- 3) www.Irda.org
- 4) www.Moneycontrol.com
- 5) www.sebi.gov.in
- 6) www.rbi.gov.in

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PG Part II (Semester III) Year of M.Com.

(2023 Course under NEP 2020)

Course Code: 23CoComP322

Course Name: Effective Communication and Personality Development

Course Type: Major Elective 2 (T)

Teaching Scheme: TH: 4 Hours/Week

Credit: 04

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Prerequisites of the Course:

- Students should be able to speak and write in English.
- Students should have basic knowledge of letter/application writing.
- Students should understand the concept of Personality.

Course Objectives:

- To understand the role of communication in the personal and business world.
- To develop an integrative approach where reading, writing, oral and speaking components are used together to enhance the students' ability to communicate and write effectively.
- To communicate effectively in various business situations.
- To develop proficiency in how to write business letters and other communications required in business.
- To develop soft skills, good mannerisms and etiquettes in the personality of students.

Course Outcomes:

On completion of the course, student will be able to –

CO No.	Course Outcome	Cognitive Level
CO1	Understand the basic purpose of communication	2
CO2	List out the methods of effective communication	1, 4
CO3	Identify the types of communications	3
CO4	Construct different types of letters with prescribed formats	3, 6
CO5	Assess his/her verbal and non-verbal communication ability through presentations	5
CO6	Develop a positive personal image	3, 6

Course Contents:

Unit 1	Developing Effective Communication Skills	No. of Lectures
	1.1 Oral Communication: Meaning, Nature, Scope, Advantages, Disadvantages, Principles of Effective Oral Communication 1.2 Written Communication: Meaning, Advantages, Disadvantages 1.3 Non-Verbal Communication and Body Language: Forms of Non-Verbal Communication, Interpreting Body Language, Kinesics, Proxemics, Touch, Signs and Symbols, Paralinguistic, Effective Use of Body Language 1.4 Listening: Principles of Good Listening, Barriers to Listening, Techniques to Improve Listening 1.5 Reading Skills: Meaning, Scope, Types, Importance	20
Unit 2	Business Correspondence	No. of Lectures
	2.1 Business Correspondence: Need, Functions, Component, Layout of Business letter 2.2 Drafting of Letters: Enquiry Letter, Purchase Order, Complaint and Follow-Up Letter, Sales Letter, Circulars, Notices, Agenda, Minutes of a Meeting, Memo, E-mail Etiquettes, WhatsApp Message, SMS Communication Etiquettes, Application for Employment, Resume	20
Unit 3	Professional Speaking	No. of Lectures
	3.1 Concept of Personality development in the Indian context 3.2 Art of Public Speaking 3.3 Presentation Skills 3.4 Group Discussion 3.5 Job Interviews	10
Unit 4	Management of Self	No. of Lectures
	4.1 Body Language 4.2 Etiquettes 4.3 Time Management 4.4 Stress Management	10
Total No. of Lectures		60

Reference Books:

1. Dr. K. Alex: Soft Skills: Know Yourself and Know the World, S. Chand, New Delhi
2. Rizvi, M Ashraf: Effective Technical Communication, Tata-McGraw Hill, New Delhi
3. Kaul Asha: Business Communication, Prentice Hall of India, New Delhi
4. Rai & Rai: Business Communication, Himalaya Publishing House, New Delhi
5. Parikh, Surve: Business Communication: Basic Concepts and Skills, Orient Blackswan, Hyderabad
6. Barun K. Mitra: Personality Development and Soft Skills, 2nd Edition, Oxford University Press
7. Roger Fritz: The Power of a Positive Attitude: Your Road to Success, Fingerprint! Publishing
8. Dr. Ashok Nirpharake, Dr. Vanita Patwardhan: Impressive Personality

Web links:

- <http://www.skillsyouneed.com/>
- <https://asana.com/resources/effective-communication-workplace>
- <https://asana.com/resources/self-management>
- <https://professional.dce.harvard.edu/blog/10-tips-for-improving-your-public-speaking-skills/>

Semester 4 (Second Year)

Course Type	Code	Course	Course / Paper Title	Hours/Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4+4)	23CoComp411	Major Paper 1 (Theory)	Capital Market and Financial Services	4	4	50	50	100
	23CoCwaP412	Major Paper 2 (Theory)	Recent Advances in Cost Auditing and Cost System	4	4	50	50	100
	23CoEcoP413 OR 23CoStaP407/ OR 23CoComp415	Major Paper 3 (Theory)	Industrial Economic Environment/ Statistics and Operation Research/ Security Analysis and portfolio Management	4	4	50	50	100
Major Elective	23CoComp421	Major Elective 1 (T)	IPR for Business	4	4	50	50	100
	23CoComp422	Major Elective 2 (T)	Business Processes and Practices	4	4	50	50	100
	23CoComp453	RP	Research Project	12	6	75	75	150
	Total			28	22	275	275	550

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PG Part-2 Year Of M.Com Semester IV
(2023 Course under NEP-20)

Course Code :23CoComP411 Course Name : Capital Markets and Financial Services

Teaching Scheme: TH: 4 Hours/Week
Examination Scheme: CIA : 50 Marks

Credits : 04
End-Semester : 50 Marks

Prerequisite Courses:

Basic knowledge of Finance and financial terms, and the working of the stock market .

Course Objectives:

- 1) To enable students to acquire sound knowledge, concept and structure of capital market and financial services
- 2) To create awareness about the developments in the field of capital market in India .
- 3) To enable students to acquire the knowledge about the various transactions in Stock markets .

Course Specific Outcome :

On completion of the Course the student will possess the following -

CO NO.	Course Outcomes	Bloom 's Taxonomy
CO 1	Understand the role and importance of Capital Markets .	1
CO 2	To acquaint with the principles and practices of Capital Markets in India .	2
CO 3	To acquire the knowledge of Stock market operations and regulations .	3
CO 4	To know the various financial services provided under the financial market . The various financial instruments managed and allowed for trading .	4
CO 5	The role of Stock market participants in specific relation to BSE and NSE in India .	5
CO 6	The role of SEBI in the expansion and growth of the Stock market in India , as an administrator and regulator .	6

Course Contents : Semester IV

Chapter 1	Introduction To Capital Market	12
	<p>Capital market: Meaning, Functions, Structure, Characteristics, Participants of capital market -Capital market instruments, Equity share, Preferences shares, Debenture, Bonds , - Innovative debt instruments - Forward contracts, Futures contract - Options contract, trends in the capital market.</p>	
Chapter 2	Stock Market	14
	<p>Stock exchange: organization-membership-governing body - Bombay stock exchange, National Stock Exchange and Over the Counter Exchange of India (OTCEI) 1. Primary market - Functions of primary market - issue mechanism, participants 2. Secondary market : Objectives, functions of secondary markets, stock broking, e-broking, depository system-functions and benefits stock market trading-derivatives trading</p>	
Chapter 3	Financial Services	14
	<p>Merchant banking-meaning-functions and services rendered Mutual funds: Meaning, functions-Types-Open and closed ended funds-income funds balanced fund, growth fund-index fund Portfolio management-meaning and services Credit rating-meaning and need, various credit rating agencies. Foreign Direct Investment</p>	
Chapter 4	Securities and Exchange Board of India (SEBI)	8
	<p>Background, Establishment, functions, powers, achievements and Regulatory aspects, recent changes & emerging trends.</p>	
	TOTAL	48

INTERNAL ASSESSMENT

S.No.	Particulars	Number of Lectures
1	Analysis and study of company participating in Capital Market	4
2	Class Test/ Quiz	2
3	Seminars/ Presentation	6

Recommended Books :

1. M.Y. Khan: Indian financial system-Tata Macgraw Hill Publishing Co. Ltd.
2. Frank J.Fabozzi& Franco Modigliani : Capital markets institutions and instruments – Prentice Hall of India, New Delhi
3. Fredric Mishkin and Stanley Eakins, Financial Markets and Institutions, Pearson Prentice Hall, Boston, San Francisco, New York.

Webliography :

- 1) www.publishingindia.com.jcar
- 2) www.Indianjournaloffinance.co.in
- 3) www.Irda.org
- 4) www.Moneycontrol.com
- 5) www.sebi.gov.in
- 6) www.rbi.gov.in
- 7) www.mca.gov.in
- 7) www.bse.ac.in
- 8) www.nse.in

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M.Com Part II Special Paper VII
(2023 Course under NEP 2020)
Semester IV
Course Code: 23CoCwaP412
Course Name: Recent Advances in Cost Auditing and Cost System

Teaching Scheme: TH: 4 Hours/Week

Examination Scheme: CIA: 50 Marks

Credit - 04

End-Sem: 50 Marks

Total Lectures : 60

Prerequisite Courses:

- Basic Knowledge of Cost Accounting, Cost Systems
- Numerical Aptitude

Course Objectives:

1. To Provide knowledge of recent advances in Cost Accounting and Cost Systems.
2. To aware the students about latest amendments in Cost Accounting Standards.
3. To equip the students with the knowledge of Strategic Cost Management.
4. To enable the students to calculate cost and prices of the products.

Course Outcomes:

On completion of the course, student will be able to –

CO No.	Course Outcome	Blooms Cognitive Level
1	Interpret the provisions of Cost Accounting Standards	1 & 2
2	Apply the principles under Cost Accounting Standards in preparation of Cost Accounts.	4
3	Understand the concepts of Enterprise Resource Planning (ERP) & Materials Resource Planning (MRP)	1 & 2
4	Make use of various techniques of Strategic Cost Management to aid in decision making.	3
5	Develop an understanding of Recent Advances in Cost Auditing & Cost Systems in organizations.	2
6	Apply the knowledge of Recent Advances in Cost Auditing & Cost Systems in organizations.	3

Course Contents:

Chapter 1	Cost Accounting Standards (CAS)	24 Lectures
	Cost Accounting Standards 1 to 24 (Drafts and Amendments subject to finalization from time to time) Refer : www.mycwai.org & www.acmas.com	
Chapter 2	Enterprise Resource Planning (ERP) & Materials Resource Planning (MRP)	06 Lectures
	1. ERP – Meaning, Features and Benefits of ERP 2. MRP – Meaning, Objectives, Prerequisites of Successful Implementation of MRP.	
Chapter 3	Strategic Cost Management	12 Lectures
	Meaning of Strategic Cost Management Techniques of Strategic Cost Management – 1. Total Quality Management (TQM) 2. Six Sigma – Definition, Importance, Scope and Benefits 3. Benchmarking 4. Just in Time (JIT) 5. Kaizen Costing 6. Activity Based Management	
Chapter 4	Recent Advances	12 Lectures
	1. Lean Systems – Introduction to Lean System 2. Total Productive Maintenance (TPM) 3. 5 Ss 4. Cellular Manufacturing / One-Piece Flow Production Systems 5. Introduction to Process Innovation and Business Process Reengineering (BPR)	
Chapter 5	Experiential Learning	06 Lectures
	1. Visit to any Manufacturing Industry and report on any one of the following a. Total Quality Management b. Introduction of 5 S c. Just in Time d. Six Sigma 2. Study of Journal of ICMAI for January to March ending.	

Note – 1. All the amendments made to the respective law before one year of the examination should be considered.

References :

Sr. No	Title of the Book	Author	Publisher	Place
01	Study Material Final Course of CA	ICAI		
02	Study Material Final Course of ICWA	ICWAI		

Journal – “Management Accountant – I.C.W.A.I. Publication

WEBSITE: The Institute of Cost Accountants of India www.myicwai.org

The Institute of Chartered Accountants of India <https://www.icai.org>

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M.Com Semester-IV
(2024 Course under NEP 2020)

Course Code:23CoEcoP413

Course Name: Industrial Economic Environment

Teaching Scheme: TH: 4 Hours/Week

Credit: 4

Examination Scheme: CIA: 50 Marks

End-Sem : 50 Marks

Course Objectives:

1. To study the basic concepts of industrial finance.
2. To study the effects of New Economic Policy.
3. To study the impact of labour reforms on industries.

Course Outcomes:

After the completion of this course the students will be able to

1. Spell the effects of liberalization, privatization and globalization.
2. Understand the need and sources of industrial finance.
3. Understand the linkages between environmental degradation and industrial development and apply in practice.
4. Analyse the growth of multinational corporations and foreign collaboration.
5. Evaluate the new industrial policy, EXIM policy, environmental policy in India.
6. Elaborate the industrial relations and labour reforms.

Course Contents

Chapter	Title	lectures
Chapter 1	Industrial Finance	10 Lectures
	1.1 Meaning, concept and need of industrial finance 1.2 Internal sources of Industrial Finance 1.3 External sources of Industrial finance Foreign direct Investment (FDI), Foreign Institutional Investment (FII) as a source of industrial finance.	
Chapter 2	Industrial Growth and Policy in India	10 Lectures

	<p>2.1 Industrial growth in India since 1991</p> <p>2.2 New Industrial policy</p> <p>2.3 Export and Import policy since 1990- 91</p> <p>2.4 Multinational corporations – growth, foreign collaboration and its critical appraisal on Indian economy</p> <p>2.5 Special economic zones (SEZs)- progress and problems</p>	
Chapter 3	Effects of New Economic Policy (1991)	10 Lectures
	<p>3.1 Liberalization – concept & its effects on Indian Industry</p> <p>3.2 Privatization – concept & its effects on Indian Industry</p> <p>3.3 Globalization – concept & its effects on Indian Industry</p>	
Chapter 4	Industrialization and Environment Issues	10 Lectures
	<p>4.1 Industrial growth and environmental degradation</p> <p>4.2 Sustainable Industrial Development and Environmental Protection</p> <p>4.3 Environmental policy in India</p>	
Chapter 5	Information Technology (IT) Industries	10 Lectures
	<p>5.1 Meaning and dimensions</p> <p>5.2 Growth and present position of IT industries in India</p> <p>5.3 Major issues in information technology</p> <p>5.4 Future prospects of IT industry</p>	
Chapter 6	Industrial Relations and Labour Reforms	10 Lectures
	<p>6.1 Meaning and causes of industrial disputes</p> <p>6.2 Machinery for Settlement of industrial disputes</p> <p>6.3 Second National Commission on Labour Positive features and critique</p>	
	Total	60 Lectures

Recommended Books

1. Ahluwalia I.J (1985) Industrial Growth in India, Oxford University Press, New Delhi
2. Barthwal R.R.(2021) Industrial Economics, New Age International Publishers, New Delhi.
3. Bagchi Amiya and Banerjee Nirmala (1981), Change and Choice in Indian industry, Centre for Studies in Social Science in Kolkatta
4. Cherunilam Francis(1989), Industrial Economics- Indian Perspective, Himalaya Publishing House, Delhi

5. Datta Ruddar and Sundaram K.P.M (2023) Indian Economy, S.Chand and Co. New Delhi
6. Desai Vasant(1987), Indian Industry: Profile and Related Issues, Himalaya Publishing House, Mumbai
7. Divine P.J. ,Lee N., Jones R.M. and Tyson W.J. (2018), An Introduction to Industrial Economics ,Routledge London
8. Gadgil D.R.(2007) Industrial Evolution in India in Recent Times , Read Books 9. Hay, Donald A (1979)Industrial Economics : Theory and Evidence, Oxford University Press
10. Jaynal Ud-din Ahemad and Md. Abdul Rashid(2014) Micro, Small and Medium Enterprises MSMEs) in India, New Century Publications, New Delhi 11. Kuchhal S.C.(1980) Industrial Economy of India, Himalaya Publishing House, Mumbai
12. Kuchal S.C(1974) Major Industries in India, Chaitanya Publishing House, Allahabad 13. Mani N.(2020)Industrial Economics, New Century Publications, New Delhi 14. Mamoria C.B, Mamoria Satish and Gankar S.V. (2005) Dynamics of Industrial Relations, Himalaya Publishing House, Mumbai
15. Misra S.K. and Puri V.K. (2023) Indian Economy, Himalaya Publishing House, New Delhi
16. Prasad K.N.(2003) Indian Economy Before and Since the Reform, Atlantic Publishers, New Delhi
17. Singh A and Sadhu A.N. (1988)Himalaya Publishing House, Mumbai 18. Sivayya K.V. and Das V.B.M.(1975) Indian Industrial Economy, S. Chand and Co.Ltd., New Delhi

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Second Year M.Com. Semester III
(2023 Course under NEP 2020)
Course-: Major Elective

Course Code: 23CoComP415

**Course Name: Security Analysis & Portfolio
Management**

Teaching Scheme: TH: 4 Hours/Week

Credit:-04

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Prerequisites-: This subject requires basic knowledge of financial management, financial markets and institutions.

Learning Objectives-:

1. To understand the factors affecting the prices of different assets and to create an optimum portfolio based on given risk conditions.
- 2 To understand the need for continuous evaluation and review of the portfolio with different techniques.
- 3 To learn technical analysis to predict price movements based on indicators and forecasting techniques.

Course Outcome-: On completion of the course, student will be able to–

Co No.	Outcome	Cognitive Level
CO 1	Understand the characteristics and structure of Securities and Fundamental & Technical analysis of securities	1
CO 2	Explain the meaning of securities, Portfolio optimization & Portfolio management strategies	2
CO 3	Identify the various types of Securities, types of risk and warrants and convertibles	3

CO 4	Examine Capital Market, New Issue Market, Portfolio performance measurement	4
CO 5	Evaluate risk return relationship, Tools and Techniques of Technical Analysis	5
CO 6	Compare Technical and Fundamental analysis.	5

Course Content

Reference Books:-

1. Prasanna Chandra, Investment Analysis and Portfolio Management McGraw Hills Publications
1. Vasant Desai, The Indian Financial Systems and Financial Market Operations, Himalaya Publishing House
2. M.Y. Khan, Indian Financial System, McGraw Hills Education (India) Pvt. Ltd.
3. Sudhindra Bhat, Security Analysis and Portfolio Management, Excel Book
4. V. A. Avadhani, Securities Analysis and Portfolio Management, Himalaya Publishing House
5. Alex K. Mathures, K. Sasidharan, Security Analysis and Portfolio Management, Tata McGraw Hills Education Private Limited
5. Suyash N Bhatt, Security Analysis and Portfolio Management, biztantra

Unit No.	Content	No. Of Hours
Unit 1	Introduction To Securities 1.1 Meaning, of securities 1.2 Characteristics and Structure of Securities Market 1.3 Types of Securities-: Debt securities, Equity Securities, Derivative securities and Hybrid Securities 1.4 Capital Market & New Issue Market 1.5 Dematerialization	10
Unit 2	Securities - Risk And Return Analysis 2.1 Types of Risk-: Systematic and Unsystematic Risks 2.2 Probability V/s Absolute loss in risk management , Volatility in price 2.3 Introduction to Statistical tools for risk calculation-: Probability distribution, Correlation analysis, Monte Carlo simulation, Sensitivity analysis & Value at Risk (VaR) 2.4 Risk and Expected Return 2.5 Risk-Return Relationship	12
Unit 3	Securities Valuation 3.1 Sources of financial information -: Primary sources and Secondary sources 3.2 Valuation of Equity shares-: Discounted Cash Flow(DCF) analysis, Price to Book Ratio, Dividend Discount Model, Free Cash Flow(FCF) to Equity 3.3 Bond Valuation-: Meaning of Bond, Zero Coupon Bonds, Formula for Bond Valuation 3.4 Warrants and Convertibles-: Meaning of warrants and convertibles. Difference between warrants and convertibles	10
Unit 4	Fundamental & Technical Analysis 4.1 Fundamental Analysis Industry analysis -: Industry Life Cycle- Start-up stage, Consolidation stage Maturity stage & Relative Decline Company analysis -: Fundamental Analysis- Price/Earnings Ratio, Net Profit Margin, Book Value per share, Current Ratio, Debt Ratio, Inventory Ratio. 4.2 Technical Analysis-: Concept of Technical analysis ,Assumptions of Technical Analysis , Technical v/s Fundamental Analysis, Tools and Techniques of Technical Analysis -: Types of charts- Line Charts, Bar Charts (Candle stick Pattern), A Point and Figure Charts	12
Unit 5	Portfolio Management 5.1 Portfolio theory Construction and analysis-: Dow Theory , Capital asset pricing model (CAPM),Modern Portfolio Theory 5.2 Portfolio optimization 5.3 Portfolio management strategies -: Active Management , Passive Management, Understanding Investment Process, The Critical Role of Communication in the Investment Process 5.4 Portfolio performance measurement-: Market Model or Single Index Model by William Sharpe.	16
	Total No. of Hours	60

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**Second Year of M.COM Semester –IV
Syllabus (2023 Course under NEP 20)**

Course Code:- 23CoComP421

Course Name: - IPR in Business

Teaching Scheme - 4 Hours / week

Hours/Week Credit - 4 Credits

Examination Scheme: CIA :- 50 marks

End Semester Exam :- 50 marks

Prerequisite:-

Students should know the fundamental knowledge of Intellectual Property Rights , and should be aware about its importance in business .

Course Objectives:-

1. To enable students to know about Intellectual Property Rights and its importance .
2. To acquaint with the components of IPR .
3. Role of IPR in business development and growth .

Course Specific Outcome :

On completion of the Course the student will possess the following -

CO NO.	Course Outcomes	Bloom 's Taxonomy
CO 1	Introduction to Intellectual Property Rights (IPR)	1
CO 2	The components of Intellectual Property Rights	2
CO 3	To enable the students to know about the types of IPR applied in business	3

CO 4	To acquaint with knowledge of IPR registration , and legal conditions at domestic and International level .	4
CO 5	The importance of IPR creation and its impact on businesses .	5
CO 6	To make case study readings in successful IPR applications by corporate and business enterprises .	6

Course Contents :

Sr No	Topic	Lectures
Unit 1	Introduction to IPR in business	12
	1.1 Meaning and Definition 1.2 Scope 1.3 Contents 1.4 Importance 1.5 Application	
Unit 2	Types of IPR	14
	2.1 Introduction 2.2 Copyrights 2.3 Patents 2.4 Inventions 2.5 Logos and Trademarks 2.6 Business and Trade names 2.7 Commercial Secrets 2.8 Database Rights 2.9 Geographical Locations	
Unit 3	Registration of IPR	10
	3.1 Documentation 3.2 Domestic Registration 3.3 International registration	
Unit 3	Case Study in IPR Application	12
	4.1 Introduction 4.2 Application of IPR by prominent Companies and business enterprises . 4.3 Business gains and Prosperity .	
	Evaluation	
	1. Assignment 2. Case Studies 3. Library reference (e-resources) 4. Class Test	
	Total No of Lectures	48

References-

1. Khan, M Y and P K Jain, Financial Management- Text, Problems and Cases, McGraw-Hill Publishing Co., New Delhi, 2019.
2. Chandra Prasanna, Financial Management, Theory and Practice, McGraw Hill., 2019
3. Impact of digital finance on financial inclusion and stability – Ozili
<https://www.sciencedirect.com/science/article/pii/S2214845017301503>
4. Digital Finance Big Data, Start-ups, and the Future of Financial Services, By Perry Beaumont, Taylor & Francis · 2019
5. IPR by V.K. Ahuja and Portfolio Management
By : (Frank J. Fabozzi Series)
- 6.. studies@icmai.in

Webliography :

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- 2) www.Indianjournaloffinance.co.in
- 3) www.Irda.org
- 4) www.Moneycontrol.com
- 5) www.sebi.gov.in
- 6) www.rbi.gov.in
- 7) www.finmin.nic.in

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PG Part II (Semester IV) Year of M.Com.
(2023 Course under NEP 2020)

Course Code: 23CoComP422

Course Name: Business Process and Practices

Course Type: Major Elective 2 (T)

Teaching Scheme: TH: 4 Hours/Week

Credit: 04

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Prerequisites of the Course:

- Students should have a basic understanding of business organization.

Course Objectives:

- To provide students with experience in integrating the concepts and techniques from the various functional areas of business and generating solutions for contemporary business problems.
- To create awareness about the industry environment and demonstrate a thorough understanding of the internal structures and processes of businesses at multinational level.
- To transform the students to play a leading role in the community, enabling them to take responsibilities and effectively utilize various human relation skills including leadership, oral and written communication, teamwork, and collaboration.

Course Outcomes:

On completion of the course, student will be able to –

CO No.	Course Outcome	Cognitive Level
CO1	To find necessary competencies and decision-making skills	1
CO2	To foster innovative thinking to become an entrepreneur	5
CO3	Interpret results/solutions for a given managerial situation	2, 5
CO4	Identify appropriate courses of action for a given managerial situation	3

CO5	Examine the needed knowledge in business to increase their employability	4
CO6	Develop a positive personal image	3, 6

Course Contents:

Unit 1	Innovation Management	No. of Lectures
	1.1 Innovation: Meaning, Characteristics, Components, Types 1.2 Model of Innovation Process 1.3 Evaluation of Innovation Management 1.4 Significance of Innovation in the society: Macro & Micro 1.5 Principles 1.6 Key Drivers of Innovation Management 1.7 Innovation Impact 1.8 Innovation Behavior 1.9 Strategy Innovation 1.10 Creative Individual & their Development	16
Unit 2	Quality Management & Control	No. of Lectures
	2.1 Quality Management: Meaning 2.2 Evolution of Quality Management 2.3 Total Quality Management (TQM) 2.4 Components/Elements of TQM 2.5 Fundamentals/Principles of TQM 2.6 Approaches to TQM 2.7 Steps of TQM 2.8 TQM Models/Methods 2.9 Team: Concept 2.10 Team Work: Concept, Advantages, Quality, Attributes of Quality Teamwork 2.11 Quality Circle: Concept, Characteristics, Advantages	18
Unit 3	Entrepreneurship Management	No. of Lectures
	3.1 Entrepreneurship Management: Meaning, Skills & Functions of Entrepreneurs, Communication Skills of Entrepreneurs, Attitude of Entrepreneurs 3.2 Developing A Global Mindset	08

	3.3 Social Entrepreneurs in India	
Unit 4	Lean Six Sigma	No. of Lectures
	4.1 Meaning of Six Sigma 4.2 General History of Six Sigma & Continuous Improvement 4.3 Six Sigma Roles & Responsibilities 4.4 Fundamentals of Six Sigma 4.5 The Lean Enterprise 4.6 Understanding Lean 4.7 History of Lean 4.8 Lean & Six Sigma 4.9 The Seven Elements of Waste: Overproduction, Correction, Inventory, Motion, Overprocessing, Conveyance, Waiting 4.10 5S: Straighten, Shine, Standardize, Self-Discipline, Sort	16
	Case Study	No. of Lectures
	Lean Six Sigma Caselets	02
	Total No. of Lectures	60

Case Study:

Students are assigned a case study related to Lean Six Sigma subject to:

1. Explore the nature of a problem and circumstances that affect a decision or solution.
2. Learn about others' viewpoints and how they may be considered.
3. Learn about one's own viewpoint.
4. Predict outcomes and consequences.

Reference Books:

1. Office Management by R. K. Chopra, 15th Edition Management
2. A Global and Entrepreneurial Perspective, 13th Edition
3. Essentials of Management by Harrold Koontz, Heinzweihrich, 7th Edition
4. Fundamental of Business Process Management by Marlon Dumas, Paula Berman, 2005
5. Lean Six Sigma: Combining Six SIGMA Quality with Lean Production Speed by Michael George
6. Innovation & Entrepreneurship: Peter Drucker

Web links:

- <https://www.youtube.com/watch?v=renlXcpK9sk>
- <https://www.youtube.com/watch?v=s2HCrhNVfak>
- <https://www.techtarget.com/searchcio/definition/lean-Six-Sigma>
- <https://digest.myhq.in/social-entrepreneurs-in-india/>

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M.Com Part II, Semester IV

(Under NEP-23 Course) Advanced Cost Accounting and Cost System
Course Code: 23CoComP454
Course Name: Project Work/ Case Studies
Teaching Scheme: TH: 12 Hours/Week Credit - 06 Examination Scheme: CIA: 75
Marks End Semester : 75 Marks

Objectives of the Course

1. To explore new possibilities in the area of advanced cost accounting and cost systems for Research.
2. To impart Practical Application for a better understanding of concepts and theories of cost accounting necessary for research Projects.
3. To help the students in developing a research proposal to address or resolve a specific research question or problem in cost accounting and cost system.

Course Specific Learning Outcomes

1. Development of practical knowledge and analytical skills of students.
2. Development in student's communication, Research and Analytical skills for research project report writing.
3. Development of Application oriented skills by undertaking real life Projects in organisations, firms and businesses.

Structure of Project Work:

Introduction

As partial fulfillment of M.Com. Degree Programme, Project Work is compulsory for all the students of M.Com-II (Sem-IV). The total marks for Project work which is an internal subject will carry 150 Marks (6 credit). 100 marks for Project Report and 50 marks for viva. The students have to undergo a training of 180 Hours in an organisation of repute accessible to students and are expected to prepare the project report based on the field work and survey by studying the current trends and concepts under the guidance of their guide/teacher.

Alternatively, the students can choose a topic of their interest which is relevant to the subject and carry out research work on its regulatory mechanism and functioning. The prime objective is to assess the student's ability to apply technical knowledge to practical business situations.

In the light of exposure to different functional areas of Advanced Cost Accounting at M.Com Part-II curriculum, the students have to collect the data relevant to their topic or problem, analyse and interpret the same methodologically, derive observations and present practical suggestions. They will have to submit one hard and one soft copy of the Research Project Report 15 days prior to the completion of Semester-IV after which Project Viva Voce shall be conducted towards the end of Semester-IV.

In order to complete the research project following Report contents and Chapterisation Scheme is suggested which can be adopted with or without modification.

Report Contents:

- A. Cover Page.
- B. Company Certificate.
- C. College Certification Page.
- D. Declaration.
- E. Acknowledgement.
- F. Plagiarism Report.
- G. Executive Summary.

Tentative Chapter Scheme:

- Chapter 1: Introduction and Objectives of the Study.
- Chapter 2: Company Profile.
- Chapter 3: Review of literature.
- Chapter 4: Research Methodology.
- Chapter 5: Data Analysis and Interpretations.
- Chapter 6: Observations and Findings.
- Chapter 7: Conclusions and Suggestions.
- Appendix.
- Bibliography.
- Specimen of Questionnaire.

Areas of Project Work

Students are required to visit a Unit in Concerned Industry or undertake a survey and submit the Project Report on any one of the following project topics.

1. **Marginal Costing** : Students have to study the application of Marginal Costing in taking managerial decisions either by study of Annual Reports of Listed Companies or by taking interviews of Managers.
2. **Budgetary Control**: Visit to a manufacturing concern. Study the procedure of preparation of Budget and Budgetary Control System established by the concern to control cost.
3. **GST Audit**: Study the procedure of GST Audit from those concerns where GST Audit is applicable or office of Chartered Accountant to understand the importance, benefits and procedure

of GST Audit.

4. Cost Audit: Visit to an office of Cost Accountant to understand the procedure of Cost Audit, Cost Accounting Record Rules of the respective Industry and Preparation of Cost Audit Report.

5. Process Costing: Visit to any manufacturing concern that adopts process costing. Study the procedure of Process Costing and ascertainment of cost, valuation of Joint and By Products.

6. Contract Costing: Visit to Construction or Contracting Firm to understand ascertainment of Contract Cost. Allocation of different expenses to contracts.

7. Cost Control and Cost Reduction: Visit to any Manufacturing Concern. Study the techniques used for cost control and Cost Reduction.

8. Pricing Decisions: Visit to any Concern (Manufacturing or Trading) to understand the different Methods and Techniques used by the Concern for pricing different products.

9. Service Costing: Visit to any Hotel, Transport, Hospitals or any other Service Industry to understand the procedure to calculate the cost of service and utility of Service Costing.

10. Application of Activity Based Costing: Visit to a Manufacturing Concern which adopts Activity Based Costing to study the procedure of Activity Based Costing and its utility in cost control.

11. Inventory Control Techniques: Visit to a manufacturing concern to study various techniques adopted to control Inventory like JIT, ABC, FNSD etc.

12. Job Evaluation and Merit Rating: Visit to a Manufacturing or Service Industry to study various ways of Job Evaluation and Merit Rating to improve labour efficiency.

13. Farm Costing: Visit to any Agro Based Industry like Dairies, Poultry, Nursery, and Fishery etc. to study the process of ascertainment of cost, allocation and apportionment of costs, computation of profit.

14. Decision Making Techniques: Visit to any Industry to study the techniques of decision making like Marginal Costing, Budgetary Control, Activity Based Costing etc.

15. Study of Various Measurement Policies (Risk Management): Visit to any Industry to study various types of risks, measures adopted for risk management.

16. Study of Cost Structure : Study of Cost Structure of various companies of the same Industry for performance evaluation.

17. Cost of Finance: Visit to any Manufacturing Industry to study the Sources of Finance and Cost of Finance.

18. Recent Developments in Cost Accounting: Case Study of a Company adopted any new trend like Study of Tata Motors in Target Costing etc.

19. Measures adopted to Minimise Wastage of Material: Visit to a Manufacturing Company to study various measures adopted to minimise waste of material, its impact on cost of material.

20. Cost Reduction Program: Visit to any Service Industry like Insurance, Banking, Hospitals, and Hospitality etc. to study Cost Reduction Programs designed by the Company – Top Level Management, Employee initiatives etc. Success of Cost Reduction Program.

Semester 3 (Second Year)

Course Type	Code	Course	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4+4)	23CoComP311	Major Paper 1 (Theory)	Business Finance	4	4	50	50	100
	23CoAacP312	Major Paper 2 (Theory)	Advanced Auditing	4	4	50	50	100
	23CoAacP313	Major Paper 3 (Theory)	Specialized Areas in Auditing	4	4	50	50	100
Major Electives (4)	23CoComP314 OR 23CoComP315	Major Elective (Theory)	Basics of Finance (Paper - III)/ Behavioral Finance	2	2	25	25	50
	23CoComP321 OR 23CoComP322		Setting up of New Business \ Effective Communication & Personality Development	4	4	50	50	100
RP (4)	23CoComP352	RP	Research Project	8	4	50	50	100
OJT(4),								
Total				26	22	275	275	550

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PG Part-2 Year Of M.Com Semester III
(2023 Course under NEP-20)

Course Code :23CoComP311 Course Name : BUSINESS FINANCE

Teaching Scheme: TH: 4 Hours/Week
Examination Scheme: CIA : 50 Marks

Credit 04
End-Semester : 50 Marks

Prerequisite of Course:

1) Basic knowledge of Finance and financial terms.

Course Objectives:

- 1) To provide knowledge and understanding of the concepts, principles and practices in business finance
- 2) To enable students to acquire sound knowledge of concepts, nature and structure of business finance.
- 3) To make students learn the new age financing techniques of corporate and non-corporate business .

Course Outcomes:

Course Specific Outcome :

On completion of the Course the student will possess the following -

CO NO.	Course Outcomes	Bloom 's Taxonomy
CO 1	Understand the role and importance of Business Finance along with Time value of money	1
CO 2	To acquaint with the financial planning and theories of capitalization	2
CO 3	To learn the sources of finance , specifically corporate finance	3
CO 4	To know the sources of short term financing	4
CO 5	To learn the new age financing Techniques through Leasing , Hire-Purchase and Venture Capital Financing , in business	5
CO 6	To acquaint with the knowledge of corporate Governance in Financial Sector	6

Course Contents :

Chapter 1	Introduction To Business Finance	10 Lectures
	<p>A). Business Finance: Meaning, objective, scope and importance</p> <p>B) Time value of Money Need, Importance, Future value, Present value through discounted cash flow technique</p>	
Chapter 2	Strategic financial planning:	8 Lectures
	<p>Meaning - objective, assumptions, steps in financial planning - estimating financial requirements - limitations of financial planning</p> <p>- capitalization – over capitalization – under capitalization, estimating financial needs and sources of finance.</p>	
Chapter 3	Corporate securities and sources of long term finance:	14 Lectures
	<p>A. Ownership securities - equity shares: characteristics, advantage and disadvantages, preference shares: characteristics, advantage and disadvantages</p> <p>B. Creditor's securities- debentures: characteristics, classification and procedure of issuing debentures and Bonds</p> <p>C. The dividend decision: Background of dividend policy, measures of dividend policy, dividend yield and dividend Payout</p> <p>D. Lease and Hire Purchase: Meaning , Features and Importance.</p> <p>E. Venture Capital Financing : Meaning, Features and Importance.</p>	
Chapter 4	Short term finance and working capital	10 Lectures
	<p>Characteristics of short term finance – short term needs</p> <p>Sources of short term financing – trade creditors, bank credit, bank financing of account receivables, working capital - advantages and disadvantages of short term financing</p>	
Chapter 5	Corporate Governance In Financial Sector :	6 Lectures
	<p>Initiatives taken by RBI and SEBI to protect the shareholder's Fund.</p>	
	TOTAL	48

INTERNAL ASSESSMENT

S.No.	Particulars	Number of Lectures
1	Assignment on Ownership Securities and Creditor's Securities, Long Term and Short Term Financing	4
2	Class Test/ Quiz	2
3	Seminars/ Presentation	6
	TOTAL	12

Recommended Books

1. P.V.Kulkarni: Business finance, Himalaya Publishing House
2. S.C.Kuchal: Corporate Finance, Chaitanya Publishing House, Allahabad
3. Prasana Chandra: Financial Management: Theory and Practice
4. William L. Maggiuson, Scott B. Smart, Lawrence J. Gitman : Principles of corporatefinance, Cengage Learning Private Limited, Dehli
5. AswathDamodaram: Corporate Finance: Theory and Practice, Wiley International

Webliography :

- 1) www.publishingindia.com/jcar
- 2) www.Indianjournaloffinance.co.in
- 3) www.Irda.org
- 4) www.Moneycontrol.com
- 5) www.sebi.gov.in
- 6) www.rbi.gov.in

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Second Year of M.Com Semester III
(2023 Course under NEP 2020)

Course Code : 23CoAacP312 Course Name : ADVANCED AUDITING

Teaching Scheme: TH: 4 Hours/Week
Examination Scheme: CIA : 50 Marks

Credit 04
End-Sem : 50 Marks

Course Objectives:

- 1) To provide knowledge and understanding of the concepts, principles and practices in Auditing
- 2) To provide knowledge and understanding of the Indian as well as International Standards on Auditing
- 3) To provide knowledge and understanding of the provisions of Companies Act relating to Accounting and Auditing

Course Outcomes:

After successful completion of this course students will able to :

CO No	Course Outcomes (COs)	Bloom's Taxonomy level
CO 1	List the Standards on Auditing and recall the contents of Audit Report of Companies	1
CO 2	Understand the basic principles governing an audit and the procedure for conduct of audit of Companies, explain the need for documentation	2
CO 3	Identify the provisions of the Companies Act, 2013 regarding Accounting and Auditing	3
CO 4	Distinguish between Audit and Investigation, Audit Report and Audit Certificate	4
CO 5	Assess the Audit risk and Evaluate the Internal Controls	5
CO 6	Design an Audit Programme for conduct of Audit of a Company	6

Course Contents Semester III

Chapter 1	Nature and Scope of Audit, Audit Procedures and Documentation	12 Lectures
	Nature of Audit, Scope of Audit, Audit Strategy, Audit Plan, Audit Programme, Vouching and Verification. Documentation: Audit Working Papers and Files. Investigation: Distinction between Audit and Investigation	
Chapter 2	Standards on Auditing	12 Lectures
	Standard setting process-Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India. A brief study of Standards on Auditing for Audit Procedures, Documentation and Reporting. Distinction between Audit Report and Audit Certificate	
Chapter 3	Risk Assessment and Internal Control	12 Lectures
	Meaning of Audit Risk, Risk Assessment Procedure, Use of Computers for Audit purposes; audit tools, test packs, computerized audit programmes. Risk arising from use of IT systems, Nature, Scope and Elements of Internal Control. Types of Internal Control in automated environment, Techniques of Internal Control Evaluation: Flow Charts, Internal Control Questionnaires. Testing of Internal Control	
Chapter 4	Audit of Companies	12 Lectures
	Study of Provisions of Companies Act, 2013 and Rules framed under Companies Act, 2013 regarding Accounting and Auditing. Reporting requirements under Companies Act, 2013. Companies (Auditor's Report), Order 2020	
	TOTAL	48

Recommended Books

- 1) Kamal Gupta : Contemporary Auditing
- 2) B.N.Tandon : A Handbook of Practical Auditing
- 3) Standards on Auditing issued by The Institute of Chartered Accountants of India

Websites

- 1) www.icaai.org
- 2) www.icmai.in
- 3) www.icsi.edu
- 4) www.mca.gov.in

Online Journals' links

- 1) <https://www.icsi.edu/echarteredsecretary/>
- 2) <https://www.icaai.org/post/icaai-e-journal-main>
- 3) <https://icmai.in/icmai/news/209.php>

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First Year of M.COM Semester III Syllabus
(2023 Course under NEP 2020)

Course Code:-

Second Year of M. Com Semester III

Course Code: 19CoComp304

Course Title: - Specialized Areas in Auditing

Teaching Scheme: TH: 4

Hours/Week Credit: 04

Examination Scheme: CIA: 50 Marks

End-Sem.: 50 Marks

Prerequisite Courses/ Level of Course

1) Expert Knowledge of Auditing

Course Objectives:

- 1.To Impart Knowledge and develop understanding of methods of audit in specialized areas of auditing.
- 2.To provide knowledge and understanding of the concepts, principles and practices in Auditing
- 3.To provide knowledge and understanding of the internal audit of various organizations and institutions.

Course Outcomes:

On completion of the course, student will be able -

CO No	Course Outcomes	Bloom's Cognitive Level
CO 1	To recall various concepts of Auditing	I
CO 2	To compare audit of various types of Organizations and Institutes	II
CO 3	To develop the knowledge of bank Audit and various types of Co-operative Societies Audits	III
CO 4	To examine Audit of Charitable Trusts, Educational institutes, Hospitals,Hotels etc.	IV
CO 5	To perceive the knowledge about Government Audit, GST Audit and Forensic Audit	V
CO 6	To built knowledge about Internal Audit	VI

Course Contents:

Chapter	TOPICS	No. of Lectures
Chapter 1	Internal Audit: Nature, Scope and Purpose of Internal Audit Review of Internal Control - Areas of Internal Audit - Purchase, sale, cash, bank transactions – Internal Audit Report	10
Chapter 2	Audit of Banks: Salient features of enactments affecting Banks. Bank Audit,-its approach, Steps in Bank Audit - Checking of Assets and Liabilities Scrutiny of Profit & Loss items Audit Report of Banks - Long Form Audit Report	10
Chapter 3	Audit of Cooperative Societies: Provisions of Maharashtra State Co-operative Societies Act 2013 and Multistate Co-operative Societies Act 2002. Special features of Audit of Co-operative Societies Audit of :- 1) Co-operative Consumers Stores, 2) Salary Earners Co-operative Society 3) Co-operative Housing Societies, 4) Urban Cooperative Credit Society. Audit Report of Co-operative Societies	10
Chapter 4	Audit of Specialized Units: Special features of audit of Educational Institutions, Hotel, Club, Hospital, Charitable Trusts.	05
Chapter 5	Government System of Audit: Funds maintained by Government for meeting expenditure and receipts Structure of financial administration in India-Objects of Government Audit Role of Comptroller and Auditor General of India-Audit of receipt, expenditure, sanctions, Public Accounts Committee-Audit of Public Sector Undertaking-Audit of Local bodies.	10
Chapter 6	Audit under Goods and Service Tax Act 2017: Meaning, Need for GST Audits Qualification or Eligibility of GST Auditor Types of Audits under GST Turnover-based Audit under Section 35(5) of CGST Act Aggregate turnover: Items included while calculating turnover, Items excluded while calculating turnover	10
Chapter 7	Forensic Audit Forensic Audit -Meaning, Need and Importance. Procedure for a forensic audit investigation	05
TOTAL		60

Recommended Books

1. Kamal Gupta: Contemporary Auditing.

2. R.C. Saxena : Auditing.
3. George Koshi : Tax Audit Manual.
4. B.N. Tondon : A Handbook of Practical Auditing.
5. Anil Roy Chaudhari : Modern Internal Auditing.

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Second Year of M.COM Semester-III Syllabus
(2023 Course under NEP- 20)

Course Code:- 23CoComP314

Course Name: - Basics of Finance Paper-III

Teaching Scheme - 2 Hours

Hours/Week Credit - 2 Credits

Examination Scheme: CIA :- 25 marks

End Exam :- 25 marks

Prerequisite:-

Students should know the fundamental knowledge of Commerce and Finance , and should be aware about the importance of finance in business and personal financial growth .

Course Objectives:-

1. To enable students to know about Public Finance and its importance .
2. To acquaint with the components of public finance .
3. Role of public finance for economic growth and its effects on Citizens .

Course Specific Outcome :

On completion of the Course the student will possess the following -

CO NO.	Course Outcomes	Bloom 's Taxonomy
CO 1	Introduction to public finance	1
CO 2	The components of public finance	2
CO 3	To acquaint with knowledge of public finance and its effects on individual citizens .	3
CO 4	The importance of government revenue and expenditures on development and financial markets .	4
CO 5	To know about the administrative and accounting role of the government .	5
CO 6	The effects of public debt on commercial markets and national credit rating .	6

Course Contents :

Sr No	Topic	Lectures
Unit 1	Introduction to Public finance	12
	1.1 Meaning and Scope of public finance 1.2 Need for public finance 1.3 Importance of public finance 1.4 Components of public finance 1.5 Sources of public finance	
Unit 2	Public Finance for Economic Stability and Growth	12
	2.1 Introduction 2.2 Areas of public finance study 2.3 Public Revenue and Expenditure Revenue : A. Taxes (Direct and Indirect) B. Non-Tax revenue C. Government borrowing (Debt .) D. Money creation Expenditure : a) Plan expenditure b) Non- plan expenditure 2.4 Public Finance Accounting and Administration : A) Annual Finance Budget B) Accounting for Taxes C) Auditing (CAGI)	
	Evaluation	06
	1. Assignment 2. Case Studies 3. Library reference (e-resources)	
	Total No of Lectures	30

References-

1. Khan, M Y and P K Jain, Financial Management- Text, Problems and Cases, McGraw-Hill Publishing Co., New Delhi, 2019.
2. Chandra Prasanna, Financial Management, Theory and Practice, McGraw Hill., 2019
3. Impact of digital finance on financial inclusion and stability – Ozili
<https://www.sciencedirect.com/science/article/pii/S2214845017301503>
4. Digital Finance Big Data, Start-ups, and the Future of Financial Services, By Perry Beaumont, Taylor & Francis · 2019

5. The Basics of Finance: An Introduction to Financial Markets, Business Finance, and Portfolio Management

By : (Frank J. Fabozzi Series)

6.. studies@icmai.in

Webliography :

- 1) www.publishingindia.com/jcar
- 2) www.Indianjournaloffinance.co.in
- 3) www.Irda.org
- 4) www.Moneycontrol.com
- 5) www.sebi.gov.in
- 6) www.rbi.gov.in
- 7) www.finmin.nic.in

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Second Year of M.Com. Semester 3
(2023 Course under NEP 2020)
Course-: Major Elective

Course Code: 23CoComP315

Course Name: Behavioral Finance

Teaching Scheme: TH: 2 Hours/Week

Credit-:02

Examination Scheme: CIA: 25 Marks

End-Sem: 25 Marks

Prerequisite-:

Students should possess in-depth knowledge about Financial Management and possess skill sets for critical thinking, analyses and evaluations of risks and returns.

Course Objectives-:

1. To introduce the student to the new field of behavioral finance.
2. To develop the in-depth knowledge of major implications of human psychology for financial decision-makers and for financial markets.

Course Outcome-: After successful completion of the course, students will be able to

Co No.	Outcome	Cognitive Level
CO 1	Understand meaning, scope & objectives of Behavioral Finance, Anomalies of Financial Market, Risk Attitudes and Building Blocks, Behavioral Corporate Finance	1
CO 2	Explain the concept of Efficient Market Hypothesis its assumptions and forms of efficiency	2
CO 3	Apply Behavioral finance as science as well as an art.	3
CO 4	Compare Traditional Finance and Behavioral Finance	4
CO 5	Evaluate Heuristics related to Financial Investments	5
CO 6	Discuss Overconfidence Bias, Fear and greed in Financial Market, Emotions and Financial Market.	6

Course Contents

Unit	Content	No. of Hours
1	<p>INTRODUCTION TO BEHAVIORAL FINANCE</p> <p>1.1 Development of Behavioral Finance</p> <p>1.2 Meaning and Definition of Behavioral Finance</p> <p>1.2 Nature and Characteristics of Behavioral Finance</p> <p>1.3 Scope & Objectives of Behavioral Finance</p> <p>1.4 Behavioral finance as science as well as an art.</p> <p>1.5 Market Strategies</p> <p>1.6 Traditional Finance and Behavioral Finance</p> <p>1.7 Anomalies of Financial Market, Risk Attitudes and Building Blocks</p>	10
2	<p>BEHAVIORAL BIAS & EFFICIENT MARKET HYPOTHESIS (EMH)</p> <p>2.1 Behavioral Bias-: Cognitive Bias and Emotional Bias</p> <p>2.2 Efficient Market Hypothesis-: Random Walk and Search for Theory, Efficient Market</p> <p>2.3 Assumptions of Efficient Market Hypothesis (EMH)</p> <p>2.4 Forms of Efficiency</p> <p>2.5 Misconceptions about the Efficient Markets Hypothesis</p> <p>2.6 Criticism of Efficient Market Hypothesis (EMH).</p>	10
3	<p>HEURISTICS AND BIASES RELATED TO FINANCIAL INVESTMENTS</p> <p>3.1 Heuristics related to Financial Investments-: Anchoring heuristic, Availability heuristic, Representative heuristic</p> <p>3.2 Overconfidence Bias</p> <p>3.3 Fear and greed in Financial Market</p> <p>3.4 Emotions and Financial Market</p> <p>3.5 Behavioral Corporate Finance</p>	10
	Total Hours	30

Suggested Readings/ References-:

1. Chandra, P. (2017), Behavioral Finance, Tata McGraw Hill Education, Chennai (India).
2. Singh. S., & Bahl.S (2015). Behavioral Finance. Vikas Publishing House, Noida (India).
3. Ackert, Lucy, Richard Deaves (2010), Behavioral Finance; Psychology, Decision Making and Markets, Cengage Learning.
4. Forbes, William (2009), Behavioral Finance, Wiley.
5. Kahneman, D. and Tversky, A. (2000). Choices, values and frames. New York : Cambridge Univ. Press.
6. Shefrin, H. (2002), Beyond Greed and Fear; Understanding Behavioral Finance and Psychology of investing. New York; Oxford University Press.

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**PG Part-2 Year of M.Com Semester III
(2023 Course under NEP-20)**

Course Code :23CoComP316

Course Name : Setting Up of new Business

Teaching Scheme: TH: 4 Hours/Week

Credit: 04

Examination Scheme: CIA : 50 Marks

End-Semester : 50 Marks

Prerequisite of Course:

1) Basic knowledge of Commerce and Business.

Course Objectives:

- 1) To provide knowledge and understanding of the concepts, practices involved in setting up a new business.
- 2) To enable students to acquire knowledge about the various steps required for planning of new business along with a structure suitable as per business environment .
- 3) To make students learn the new age financing and marketing techniques .
- 4) To understand the financials of business investment and returns

Course Specific Outcome :

On completion of the Course the student will possess the following -

CO NO.	Course Outcomes	Bloom 's Taxonomy
CO 1	Understand the role and importance of Business as a source of earning	1
CO 2	Acquaint with the Business planning and structure of organization	2
CO 3	Understanding the financials of business investment and returns	3
CO 4	To know the sources and strategy of funding the business	4
CO 5	To learn the new age marketing techniques for business	5

CO 6	The importance of contribution of research and development in sustainability of business	6
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Course Contents :

Unit 1	Business Plan	06 Lectures
	Executive Summary : Information on business location, operations , mission and business goal	
Unit 2	Business Description : An Overview of Plan	10 Lectures
	a) Nature of business b) Business Structure c) Market profile	
Unit 3	Organisation and Management :	10 Lectures
	A)Type of Business organisation A) Organisation structure: B) Partners / Promoters / Directors C) Manager / Executives D) Employees	
Unit 4	Financial Information	12 Lectures
	A) Funding Strategy : i) Self financing ii) Capital raising iii) Loan from Bank / Institution iv) External Investments B) Financials : i) Cost of investment ii) ROI iii) Business Taxes applicable iv) Break Even period v) Revenue vi) Profit scale	
Unit 5	Marketing :	10 Lectures
	i) Product / service features ii) Technical and legal aspect of product iii) Market Analysis iv) Research and development	
	TOTAL	48

INTERNAL ASSESSMENT

S.No.	Particulars	Number of Lectures
1	Assignment on Ownership Securities and Creditor's Securities, Long Term and Short Term Financing	4
2	Class Test/ Quiz	2
3	Seminars/ Presentation	6
	TOTAL	12

Recommended Books

1. P.V.Kulkarni: Business finance, Himalaya Publishing House
2. S.C.Kuchal: Corporate Finance, Chaitanya Publishing House, Allahabad
3. Prasana Chandra: Financial Management: Theory and Practice
4. William L. Maggiuson, Scott B. Smart, Lawrence J. Gitman : Principles of corporatefinance, Cengage Learning Private Limited, Dehli
5. AswathDamodaram: Corporate Finance: Theory and Practice, Wiley International

Webliography :

- 1) www.publishingindia.com/jcar
- 2) www.Indianjournaloffinance.co.in
- 3) www.Irda.org
- 4) www.Moneycontrol.com
- 5) www.sebi.gov.in
- 6) www.rbi.gov.in

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PG Part II (Semester III) Year of M.Com.
(2023 Course under NEP 2020)

Course Code: 23CoComP322

Course Name: Effective Communication and Personality Development

Course Type: Major Elective 2 (T)

Teaching Scheme: TH: 4 Hours/Week

Credit: 04

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Prerequisites of the Course:

- Students should be able to speak and write in English.
- Students should have basic knowledge of letter/application writing.
- Students should understand the concept of Personality.

Course Objectives:

- To understand the role of communication in the personal and business world.
- To develop an integrative approach where reading, writing, oral and speaking components are used together to enhance the students' ability to communicate and write effectively.
- To communicate effectively in various business situations.
- To develop proficiency in how to write business letters and other communications required in business.
- To develop soft skills, good mannerisms and etiquettes in the personality of students.

Course Outcomes:

On completion of the course, student will be able to –

CO No.	Course Outcome	Cognitive Level
CO1	Understand the basic purpose of communication	2
CO2	List out the methods of effective communication	1, 4
CO3	Identify the types of communications	3
CO4	Construct different types of letters with prescribed formats	3, 6
CO5	Assess his/her verbal and non-verbal communication ability through presentations	5
CO6	Develop a positive personal image	3, 6

Course Contents:

Unit 1	Developing Effective Communication Skills	No. of Lectures
	1.1 Oral Communication: Meaning, Nature, Scope, Advantages, Disadvantages, Principles of Effective Oral Communication 1.2 Written Communication: Meaning, Advantages, Disadvantages 1.3 Non-Verbal Communication and Body Language: Forms of Non-Verbal Communication, Interpreting Body Language, Kinesics, Proxemics, Touch, Signs and Symbols, Paralinguistic, Effective Use of Body Language 1.4 Listening: Principles of Good Listening, Barriers to Listening, Techniques to Improve Listening 1.5 Reading Skills: Meaning, Scope, Types, Importance	20
Unit 2	Business Correspondence	No. of Lectures
	2.1 Business Correspondence: Need, Functions, Component, Layout of Business letter 2.2 Drafting of Letters: Enquiry Letter, Purchase Order, Complaint and Follow-Up Letter, Sales Letter, Circulars, Notices, Agenda, Minutes of a Meeting, Memo, E-mail Etiquettes, WhatsApp Message, SMS Communication Etiquettes, Application for Employment, Resume	20
Unit 3	Professional Speaking	No. of Lectures
	3.1 Concept of Personality development in the Indian context 3.2 Art of Public Speaking 3.3 Presentation Skills 3.4 Group Discussion 3.5 Job Interviews	10
Unit 4	Management of Self	No. of Lectures
	4.1 Body Language 4.2 Etiquettes 4.3 Time Management 4.4 Stress Management	10
Total No. of Lectures		60

Reference Books:

1. Dr. K. Alex: Soft Skills: Know Yourself and Know the World, S. Chand, New Delhi
2. Rizvi, M Ashraf: Effective Technical Communication, Tata-McGraw Hill, New Delhi
3. Kaul Asha: Business Communication, Prentice Hall of India, New Delhi
4. Rai & Rai: Business Communication, Himalaya Publishing House, New Delhi
5. Parikh, Surve: Business Communication: Basic Concepts and Skills, Orient Blackswan, Hyderabad
6. Barun K. Mitra: Personality Development and Soft Skills, 2nd Edition, Oxford University Press
7. Roger Fritz: The Power of a Positive Attitude: Your Road to Success, Fingerprint! Publishing
8. Dr. Ashok Nirpharake, Dr. Vanita Patwardhan: Impressive Personality

Web links:

- <http://www.skillsyouneed.com/>
- <https://asana.com/resources/effective-communication-workplace>
- <https://asana.com/resources/self-management>
- <https://professional.dce.harvard.edu/blog/10-tips-for-improving-your-public-speaking-skills/>

Semester 4 (Second Year)

Course Type	Code	Course	Course / Paper Title	Hours/ Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4+4)	23CoComP411	Major Paper 1 (Theory)	Capital Market and Financial Services	4	4	50	50	100
	23CoAacP412	Major Paper 2 (Theory)	Recent Advances in Accounting, Taxation and Audit	4	4	50	50	100
	23CoEcoP413 OR 23CoStaP407/ OR 23CoComP415	Major Paper 3 (Theory)	Industrial Economic Environment/ Statistics and Operation Research/ Security Analysis and portfolio Management	4	4	50	50	100
Major Electives (4)	23CoComP421	Major Elective 1 (T)	IPR for Business	4	4	50	50	100
	23CoComP422	Major Elective 2 (T)	Business Processes and Practices					
	23CoComP453	RP	Research Project	12	6	75	75	150
	Total			28	22	275	275	550

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PG Part-2 Year Of M.Com Semester IV
(2023 Course under NEP-20)

Course Code :23CoComP411 Course Name : Capital Markets and Financial Services

Teaching Scheme: TH: 4 Hours/Week
Examination Scheme: CIA : 50 Marks

Credits : 04
End-Semester : 50 Marks

Prerequisite Courses:

Basic knowledge of Finance and financial terms, and the working of the stock market .

Course Objectives:

- 1) To enable students to acquire sound knowledge, concept and structure of capital market and financial services
- 2) To create awareness about the developments in the field of capital market in India .
- 3) To enable students to acquire the knowledge about the various transactions in Stock markets .

Course Specific Outcome :

On completion of the Course the student will possess the following -

CO NO.	Course Outcomes	Bloom 's Taxonomy
CO 1	Understand the role and importance of Capital Markets .	1
CO 2	To acquaint with the principles and practices of Capital Markets in India .	2
CO 3	To acquire the knowledge of Stock market operations and regulations .	3
CO 4	To know the various financial services provided under the financial market . The various financial instruments managed and allowed for trading .	4

CO 5	The role of Stock market participants in specific relation to BSE and NSE in India .	5
CO 6	The role of SEBI in the expansion and growth of the Stock market in India , as an administrator and regulator .	6

Course Contents : Semester IV

Chapter 1	Introduction To Capital Market	12
	Capital market: Meaning, Functions, Structure, Characteristics, Participants of capital market -Capital market instruments, Equity share, Preferences shares, Debenture, Bonds , - Innovative debt instruments - Forward contracts, Futures contract - Options contract, trends in the capital market.	
Chapter 2	Stock Market	14
	Stock exchange: organization-membership-governing body - Bombay stock exchange, National Stock Exchange and Over the Counter Exchange of India (OTCEI) 1. Primary market - Functions of primary market - issue mechanism, participants 2. Secondary market : Objectives, functions of secondary markets, stock broking, e-broking, depository system-functions and benefits stock market trading-derivatives trading	
Chapter 3	Financial Services	14
	Merchant banking-meaning-functions and services rendered Mutual funds: Meaning, functions-Types-Open and closed ended funds-income funds balanced fund, growth fund-index fund Portfolio management-meaning and services Credit rating-meaning and need, various credit rating agencies. Foreign Direct Investment	
Chapter 4	Securities and Exchange Board of India (SEBI)	8
	Background, Establishment, functions, powers, achievements and Regulatory aspects, recent changes & emerging trends.	
	TOTAL	48

INTERNAL ASSESSMENT

S.No.	Particulars	Number of Lectures
1	Analysis and study of company participating in Capital Market	4
2	Class Test/ Quiz	2
3	Seminars/ Presentation	6

Recommended Books :

1. M.Y. Khan: Indian financial system-Tata Macgraw Hill Publishing Co. Ltd.
2. Frank J.Fabozzi& Franco Modigliani : Capital markets institutions and instruments – Prentice Hall of India, New Delhi
3. Fredric Mishkin and Stanley Eakins, Financial Markets and Institutions, Pearson Prentice Hall, Boston, San Francisco, New York.

Webliography :

- 1) www.publishingindia.com.jcar
- 2) www.Indianjournaloffinance.co.in
- 3) www.Irda.org
- 4) www.Moneycontrol.com
- 5) www.sebi.gov.in
- 6) www.rbi.gov.in
- 7) www.mca.gov.in
- 7) www.bse.ac.in
- 8) www.nse.in

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Second Year of M.Com Semester IV
(2023 Course under NEP 2020)

Course Code : 23CoAacP412

**Course Name : RECENT ADVANCES IN ACCOUNTING, TAXATION AND
AUDITING**

Teaching Scheme: TH: 4 Hours/Week
Examination Scheme: CIA : 50 Marks

Credit <<04>>
End-Sem : 50 Marks

Course Objectives:

- 1) To provide knowledge of latest developments in Accounting and Auditing
- 2) To provide knowledge and understanding of the developments in Indirect Tax Law
- 3) To inculcate the habit of reading beyond reference books
- 4) To develop the ability to read, understand interpret and summarise articles and research papers published in leading journals, and newspapers

Course Outcomes:

After successful completion of this course students will able to :

CO No	Course Outcomes (COs)	Bloom's Taxonomy level
CO 1	List the Ind AS and the corresponding IFRS	1
CO 2	Understand the accounting for specific events and specific entities	2

CO 3	Identify various Non- Financial Reports published by Indian Companies in their Annual Reports	3
CO 4	Analyse the developments and amendments made in GST Laws from time to time	4
CO 5	Interpret the legal provisions relating to Investigation of Serious Frauds in India.	5
CO 6	Develop an understanding of the role of technology in accounting and design a plan for fraud detection	6

Course Contents

Unit 1	Non-Financial Reporting Requirements	16 Hours
	Recent Trends in Disclosures in Annual Reports of Companies, Study of Report on Corporate Governance, Business Responsibility and Sustainability Report, Report on Corporate Social Responsibility, Environmental Accounting and Reporting Secretarial Audit Report, Management's Discussion and Analysis	
Unit 2	Harmonization of Global Financial Reporting Practices	12 Hours
	International Financial Reporting Standards (IFRS) - Need and importance. Convergence of IFRS with Accounting Standards in India. A brief study of Ind AS	
Unit 3	Accounting for specific events and specific entities	12 Hours
	Accounting of Employee Stock Options, Accounting for Intellectual Property Rights, Accounting for Derivative Transactions, Government Accounting : Use of Accrual Method	
Unit 4	Emerging Trends in Accounting and Taxation	10 Hours
	A) A Brief Study of Latest Developments in GST Laws B) Technology Based Accounting Cloud Accounting, BlockChain Accounting, Role of Artificial Intelligence in Accounting, Automated Accounting Process, Role of Big Data in Accounting	
Unit 5	Forensic Audit and Fraud Investigation	10 Hours
	A) Forensic Accounting and Audit and Fraud Detection B) Investigation of Serious Frauds	
	TOTAL	60 Hours

Recommended References

- 1) The Chartered Accountant: The Institute of Chartered Accountants of India, New Delhi
- 2) The Management Accountant: The Institute of Cost Accountants of India, Kolkatta
- 3) IND AS issued by the Institute of Chartered Accountants of India, New Delhi

Websites

- 1) www.icai.org
- 2) www.icmai.in
- 3) www.icsi.edu
- 4) www.mca.gov.in

Online Journals' links

- 1) <https://www.icsi.edu/echarteredsecretary/>
- 2) <https://www.icai.org/post/icai-e-journal-main>
- 3) <https://icmai.in/icmai/news/209.php>

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M.Com Semester-IV
 (2024 Course under NEP 2020)

Course Code:23CoEcoP413

Course Name: Industrial Economic Environment

Teaching Scheme: TH: 4 Hours/Week

Credit: 4

Examination Scheme: CIA: 50 Marks

End-Sem : 50 Marks

Course Objectives:

1. To study the basic concepts of industrial finance.
2. To study the effects of New Economic Policy.
3. To study the impact of labour reforms on industries.

Course Outcomes:

After the completion of this course the students will be able to

1. Spell the effects of liberalization, privatization and globalization.
2. Understand the need and sources of industrial finance.
3. Understand the linkages between environmental degradation and industrial development and apply in practice.
4. Analyse the growth of multinational corporations and foreign collaboration.
5. Evaluate the new industrial policy, EXIM policy, environmental policy in India.
6. Elaborate the industrial relations and labour reforms.

Course Contents

Chapter	Title	lectures
Chapter 1	Industrial Finance	10 Lectures

	<p>1.1 Meaning, concept and need of industrial finance</p> <p>1.2 Internal sources of Industrial Finance</p> <p>1.3 External sources of Industrial finance Foreign direct Investment (FDI), Foreign Institutional Investment (FII) as a source of industrial finance.</p>	
Chapter 2	Industrial Growth and Policy in India	10 Lectures

	<p>2.1 Industrial growth in India since 1991</p> <p>2.2 New Industrial policy</p> <p>2.3 Export and Import policy since 1990- 91</p> <p>2.4 Multinational corporations – growth, foreign collaboration and its critical appraisal on Indian economy</p> <p>2.5 Special economic zones (SEZs)- progress and problems</p>	
Chapter 3	Effects of New Economic Policy (1991)	10 Lectures
	<p>3.1 Liberalization – concept & its effects on Indian Industry</p> <p>3.2 Privatization – concept & its effects on Indian Industry</p> <p>3.3 Globalization – concept & its effects on Indian Industry</p>	
Chapter 4	Industrialization and Environment Issues	10 Lectures
	<p>4.1 Industrial growth and environmental degradation</p> <p>4.2 Sustainable Industrial Development and Environmental Protection</p> <p>4.3 Environmental policy in India</p>	
Chapter 5	Information Technology (IT) Industries	10 Lectures
	<p>5.1 Meaning and dimensions</p> <p>5.2 Growth and present position of IT industries in India</p> <p>5.3 Major issues in information technology</p> <p>5.4 Future prospects of IT industry</p>	
Chapter 6	Industrial Relations and Labour Reforms	10 Lectures
	<p>6.1 Meaning and causes of industrial disputes</p> <p>6.2 Machinery for Settlement of industrial disputes</p> <p>6.3 Second National Commission on Labour Positive features and critique</p>	

	Total	60 Lectures
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Recommended Books

1. Ahluwalia I.J (1985) Industrial Growth in India, Oxford University Press, New Delhi
2. Barthwal R.R.(2021) Industrial Economics, New Age International Publishers, New Delhi.
3. Bagchi Amiya and Banerjee Nirmala (1981), Change and Choice in Indian industry, Centre for Studies in Social Science in Kolkatta
4. Cherunilam Francis(1989), Industrial Economics- Indian Perspective, Himalaya Publishing House, Delhi
5. Datta Ruddar and Sundaram K.P.M (2023) Indian Economy, S.Chand and Co. New Delhi
6. Desai Vasant(1987), Indian Industry: Profile and Related Issues, Himalaya Publishing House, Mumbai
7. Divine P.J. ,Lee N., Jones R.M. and Tyson W.J. (2018), An Introduction to Industrial Economics ,Routledge London
8. Gadgil D.R.(2007) Industrial Evolution in India in Recent Times , Read Books
9. Hay, Donald A (1979)Industrial Economics : Theory and Evidence, Oxford University Press
10. Jaynal Ud-din Ahemad and Md. Abdul Rashid(2014) Micro, Small and Medium Enterprises MSMEs) in India, New Century Publications, New Delhi
11. Kuchhal S.C.(1980) Industrial Economy of India, Himalaya Publishing House, Mumbai
12. Kuchal S.C(1974) Major Industries in India, Chaitanya Publishing House, Allahabad
13. Mani N.(2020)Industrial Economics, New Century Publications, New Delhi
14. Mamoria C.B, Mamoria Satish and Gankar S.V. (2005) Dynamics of Industrial Relations, Himalaya Publishing House, Mumbai
15. Misra S.K. and Puri V.K. (2023) Indian Economy, Himalaya Publishing House, New Delhi
16. Prasad K.N.(2003) Indian Economy Before and Since the Reform, Atlantic Publishers, New Delhi
17. Singh A and Sadhu A.N. (1988)Himalaya Publishing House, Mumbai
18. Sivayya K.V. and Das V.B.M.(1975) Indian Industrial Economy, S. Chand and Co.Ltd., New Delhi

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Second Year M.Com. Semester III
(2023 Course under NEP 2020)
Course-: Major Elective

Course Code: 23CoComP415

**Course Name: Security Analysis & Portfolio
Management**

Teaching Scheme: TH: 4 Hours/Week

Credit-:04

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Prerequisites-: This subject requires basic knowledge of financial management, financial markets and institutions.

Learning Objectives-:

1. To understand the factors affecting the prices of different assets and to create an optimum portfolio based on given risk conditions.
- 2 To understand the need for continuous evaluation and review of the portfolio with different techniques.

3 To learn technical analysis to predict price movements based on indicators and forecasting techniques.

Course Outcome-: On completion of the course, student will be able to–

Co No.	Outcome	Cognitive Level
CO 1	Understand the characteristics and structure of Securities and Fundamental & Technical analysis of securities	1
CO 2	Explain the meaning of securities, Portfolio optimization & Portfolio management strategies	2
CO 3	Identify the various types of Securities, types of risk and warrants and convertibles	3
CO 4	Examine Capital Market, New Issue Market, Portfolio performance measurement	4
CO 5	Evaluate risk return relationship, Tools and Techniques of Technical Analysis	5
CO 6	Compare Technical and Fundamental analysis.	5

Course Content

Reference Books-:

1. Prasanna Chandra, Investment Analysis and Portfolio Management McGraw Hills Publications
1. Vasant Desai, The Indian Financial Systems and Financial Market Operations, Himalaya Publishing House
2. M.Y. Khan, Indian Financial System, McGraw Hills Education (India) Pvt. Ltd.
3. Sudhindra Bhat, Security Analysis and Portfolio Management, Excel Book
4. V. A. Avadhani, Securities Analysis and Portfolio Management, Himalaya Publishing House
5. Alex K. Mathures, K. Sasidharan, Security Analysis and Portfolio Management, Tata McGraw Hills Education Private Limited
5. Suyash N Bhatt, Security Analysis and Portfolio Management, biztantra

Unit No.	Content	No. Of Hours
Unit 1	Introduction To Securities 1.1 Meaning, of securities 1.2 Characteristics and Structure of Securities Market 1.3 Types of Securities-: Debt securities, Equity Securities, Derivative securities and Hybrid Securities 1.4 Capital Market & New Issue Market 1.5 Dematerialization	10
Unit 2	Securities - Risk And Return Analysis 2.1 Types of Risk-: Systematic and Unsystematic Risks 2.2 Probability V/s Absolute loss in risk management , Volatility in price 2.3 Introduction to Statistical tools for risk calculation-: Probability distribution, Correlation analysis, Monte Carlo simulation, Sensitivity analysis & Value at Risk (VaR) 2.4 Risk and Expected Return 2.5 Risk-Return Relationship	12
Unit 3	Securities Valuation 3.1 Sources of financial information -: Primary sources and Secondary sources 3.2 Valuation of Equity shares-: Discounted Cash Flow(DCF) analysis, Price to Book Ratio, Dividend Discount Model, Free Cash Flow(FCF) to Equity 3.3 Bond Valuation-: Meaning of Bond, Zero Coupon Bonds, Formula for Bond Valuation 3.4 Warrants and Convertibles-: Meaning of warrants and convertibles. Difference between warrants and convertibles	10
Unit 4	Fundamental & Technical Analysis 4.1 Fundamental Analysis Industry analysis -: Industry Life Cycle- Start-up stage, Consolidation stage Maturity stage & Relative Decline Company analysis -: Fundamental Analysis- Price/Earnings Ratio, Net Profit Margin, Book Value per share, Current Ratio, Debt Ratio, Inventory Ratio. 4.2 Technical Analysis-: Concept of Technical analysis ,Assumptions of Technical Analysis , Technical v/s Fundamental Analysis, Tools and Techniques of Technical Analysis -: Types of charts- Line Charts, Bar Charts (Candle stick Pattern), A Point and Figure Charts	12
Unit 5	Portfolio Management 5.1 Portfolio theory Construction and analysis-: Dow Theory , Capital asset pricing model (CAPM),Modern Portfolio Theory 5.2 Portfolio optimization 5.3 Portfolio management strategies -: Active Management , Passive Management, Understanding Investment Process, The Critical Role of Communication in the Investment Process 5.4 Portfolio performance measurement-: Market Model or Single Index Model by William Sharpe.	16
	Total No. of Hours	60

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Second Year of M.COM Semester –IV
Syllabus (2023 Course under NEP 20)

Course Code:- 23CoComP421

Course Name: - IPR in Business

Teaching Scheme - 4 Hours / week
Examination Scheme: CIA :- 50 marks

Hours/Week Credit - 4 Credits
End Semester Exam :- 50 marks

Prerequisite:-

Students should know the fundamental knowledge of Intellectual Property Rights , and should be aware about its importance in business .

Course Objectives:-

1. To enable students to know about Intellectual Property Rights and its importance .
2. To acquaint with the components of IPR .
3. Role of IPR in business development and growth .

Course Specific Outcome :

On completion of the Course the student will possess the following -

CO NO.	Course Outcomes	Bloom 's Taxonomy
CO 1	Introduction to Intellectual Property Rights (IPR)	1
CO 2	The components of Intellectual Property Rights	2
CO 3	To enable the students to know about the types of IPR applied in business .	3
CO 4	To acquaint with knowledge of IPR registration , and legal conditions at domestic and International level .	4
CO 5	The importance of IPR creation and its impact on businesses .	5
CO 6	To make case study readings in successful IPR applications by corporate and business enterprises .	6

Course Contents :

Sr No	Topic	Lectures
Unit 1	Introduction to IPR in business	12
	1.1 Meaning and Definition 1.2 Scope 1.3 Contents 1.4 Importance 1.5 Application	
Unit 2	Types of IPR	14
	2.1 Introduction 2.2 Copyrights 2.3 Patents 2.4 Inventions 2.5 Logos and Trademarks 2.6 Business and Trade names 2.7 Commercial Secrets 2.8 Database Rights 2.9 Geographical Locations	
Unit 3	Registration of IPR	10
	3.1 Documentation 3.2 Domestic Registration 3.3 International registration	
Unit 3	Case Study in IPR Application	12
	4.1 Introduction 4.2 Application of IPR by prominent Companies and business enterprises . 4.3 Business gains and Prosperity .	
	Evaluation	
	1. Assignment 2. Case Studies 3. Library reference (e-resources) 4. Class Test	
	Total No of Lectures	48

References-

1. Khan, M Y and P K Jain, Financial Management- Text, Problems and Cases, McGraw-Hill Publishing Co., New Delhi, 2019.
2. Chandra Prasanna, Financial Management, Theory and Practice, McGraw Hill., 2019
3. Impact of digital finance on financial inclusion and stability – Ozili
<https://www.sciencedirect.com/science/article/pii/S2214845017301503>

4. Digital Finance Big Data, Start-ups, and the Future of Financial Services, By Perry
Beaumont, Taylor & Francis · 2019

5. IPR by V.K. Ahuja and Portfolio Management

By : (Frank J. Fabozzi Series)

6.. studies@icmai.in

Webliography :

- 1) [www.publishingindia.com.jcar](http://www.publishingindia.com/jcar)
- 2) www.Indianjournaloffinance.co.in
- 3) www.Irda.org
- 4) www.Moneycontrol.com
- 5) www.sebi.gov.in
- 6) www.rbi.gov.in
- 7) www.finmin.nic.in

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PG Part II (Semester IV) Year of M.Com.
(2023 Course under NEP 2020)

Course Code: 23CoComP422

Course Name: Business Process and Practices

Course Type: Major Elective 2 (T)

Teaching Scheme: TH: 4 Hours/Week

Credit: 04

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Prerequisites of the Course:

- Students should have a basic understanding of business organization.

Course Objectives:

- To provide students with experience in integrating the concepts and techniques from the various functional areas of business and generating solutions for contemporary business problems.
- To create awareness about the industry environment and demonstrate a thorough understanding of the internal structures and processes of businesses at multinational level.
- To transform the students to play a leading role in the community, enabling them to take responsibilities and effectively utilize various human relation skills including leadership, oral and written communication, teamwork, and collaboration.

Course Outcomes:

On completion of the course, student will be able to –

CO No.	Course Outcome	Cognitive Level
CO1	To find necessary competencies and decision-making skills	1
CO2	To foster innovative thinking to become an entrepreneur	5
CO3	Interpret results/solutions for a given managerial situation	2, 5
CO4	Identify appropriate courses of action for a given	3

	managerial situation	
CO5	Examine the needed knowledge in business to increase their employability	4
CO6	Develop a positive personal image	3, 6

Course Contents:

Unit 1	Innovation Management	No. of Lectures
	1.1 Innovation: Meaning, Characteristics, Components, Types 1.2 Model of Innovation Process 1.3 Evaluation of Innovation Management 1.4 Significance of Innovation in the Society: Macro & Micro 1.5 Principles 1.6 Key Drivers of Innovation Management 1.7 Innovation Impact 1.8 Innovation Behavior 1.9 Strategy Innovation 1.10 Creative Individual & their Development	16
Unit 2	Quality Management & Control	No. of Lectures
	2.1 Quality Management: Meaning 2.2 Evolution of Quality Management 2.3 Total Quality Management (TQM) 2.4 Components/Elements of TQM 2.5 Fundamentals/Principles of TQM 2.6 Approaches to TQM 2.7 Steps of TQM 2.8 TQM Models/Methods 2.9 Team: Concept 2.10 Team Work: Concept, Advantages, Quality, Attributes of Quality Teamwork 2.11 Quality Circle: Concept, Characteristics, Advantages	18
Unit 3	Entrepreneurship Management	No. of Lectures
	3.1 Entrepreneurship Management: Meaning, Skills & Functions of Entrepreneurs, Communication Skills of Entrepreneurs, Attitude of Entrepreneurs 3.2 Developing A Global Mindset 3.3 Social Entrepreneurs in India	08

Unit 4	Lean Six Sigma	No. of Lectures
	4.1 Meaning of Six Sigma 4.2 General History of Six Sigma & Continuous Improvement 4.3 Six Sigma Roles & Responsibilities 4.4 Fundamentals of Six Sigma 4.5 The Lean Enterprise 4.6 Understanding Lean 4.7 History of Lean 4.8 Lean & Six Sigma 4.9 The Seven Elements of Waste: Overproduction, Correction, Inventory, Motion, Overprocessing, Conveyance, Waiting 4.10 5S: Straighten, Shine, Standardize, Self-Discipline, Sort	16
	Case Study	No. of Lectures
	Lean Six Sigma Caselets	02
Total No. of Lectures		60

Case Study:

Students are assigned a case study related to Lean Six Sigma subject to:

1. Explore the nature of a problem and circumstances that affect a decision or solution.
2. Learn about others' viewpoints and how they may be considered.
3. Learn about one's own viewpoint.
4. Predict outcomes and consequences.

Reference Books:

1. Office Management by R. K. Chopra, 15th Edition Management
2. A Global and Entrepreneurial Perspective, 13th Edition
3. Essentials of Management by Harrold Koontz, Heinzweihrich, 7th Edition
4. Fundamental of Business Process Management by Marlon Dumas, Paula Berman, 2005
5. Lean Six Sigma: Combining Six SIGMA Quality with Lean Production Speed by Michael George
6. Innovation & Entrepreneurship: Peter Drucker

Web links:

- <https://www.youtube.com/watch?v=renlXcpK9sk>
- <https://www.youtube.com/watch?v=s2HCrhNVfak>
- <https://www.techtarget.com/searchcio/definition/lean-Six-Sigma>
- <https://digest.myhq.in/social-entrepreneurs-in-india/>

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M.Com Part II, Semester IV**

**Course Title: Research Project in Accountancy
(NEP 2023 Pattern)**

Course Code: 23CoAacP454

Hours/Week Course Name: Project Work/ Case Studies

Examination Scheme: CIA: 75 Marks

Teaching Scheme: TH: 12

Credit - 06

End Semester : 75 Marks

Objectives:

The objective of the project work is to introduce students to research methodology in the subject and prepare them for pursuing research in theoretical or experimental areas of the subject.

- 1) To Impart Knowledge and develop understanding the Accounting, Auditing, Taxation and Management Accounting with the help of research projects/Case Study.
- 2) It will help the student to look at the subject from a practical angle.
- 3) It will develop student research aptitude.
- 4) It develops the need for the latest and updated knowledge in the subject.

Course Learning Outcomes:

- It will give practical knowledge to the student about the subjects.
- It will develop the professional skills of the student.
- It will help the student to use the knowledge of various subjects at one time in writing the project report/Case Studies.
- This project work will establish the connection of students with the industry.
- When student will enter in the commercial world, that time student will feel more confident and having practical knowledge of the business world.

Structure of Project Work:

Introduction

As partial fulfillment of M.Com. Degree Programme, Project Work is compulsory for all the students of M.Com-II (Sem-IV). The total marks for Project work which is an internal subject will carry 150 Marks (6 credit). 100 marks for Project Report and 50 marks for viva. The students have to undergo a training of 180 Hours in an organisation of repute accessible to students and are expected to prepare the project report based on the field work and survey by studying the current trends and concepts under the guidance of their guide/teacher.

Alternatively, the students can choose a topic of their interest which is relevant to the subject

and carry out research work on its regulatory mechanism and functioning.

The prime objective is to assess the student's ability to apply technical knowledge to practical business situations. In the light of exposure to different functional areas of Advanced Accounting at M.Com Part-II curriculum, the students have to collect the data relevant to their topic or problem, analyse and interpret the same methodologically, derive observations and present practical suggestions. They will have to submit one hard and one soft copy of the Research Project Report 15 days prior to the completion of Semester-IV after which Project Viva Voce shall be conducted towards the end of Semester-IV.

In order to complete the research project following Report contents and Chapterisation Scheme is suggested which can be adopted with or without modification.

Report Contents:

- A. Cover Page.
- B. Company Certificate.
- C. College Certification Page.
- D. Declaration.
- E. Acknowledgement.
- F. Plagiarism Report.
- G. Executive Summary.

Tentative Chapter Scheme:

- Chapter 1: Introduction and Objectives of the Study.
- Chapter 2: Company Profile.
- Chapter 3: Review of literature.
- Chapter 4: Research Methodology.
- Chapter 5: Data Analysis and Interpretations.
- Chapter 6: Observations and Findings.
- Chapter 7: Conclusions and Suggestions.
- Appendix.
- Bibliography.
- Specimen of Questionnaire.

Areas of Project Work

1. A Study of Working Capital Management of a listed limited Company.
2. A Financial statement Analysis of :-
 - I) A Limited Company for 5 years
 - II) Five Companies of five different industries
 - III) Five companies of any industry e.g. Engineering and Automobile, Textile, Cement etc.
 - IV) Five banks from Private sector/Co-op. sector
3. A Study of Budgetary Control System of four Companies
4. A study of Procedure of preparation of Consolidated Balance Sheet by Holding Company

having two / three subsidiaries companies.

5. A study of Amalgamation/Merger of procedure of two Companies(Accounting procedure)
6. A Comparative study of Accounting of Hospitals from the Private sector, Trust.
7. A study a Valuation of Shares of 10 unlisted Companies
8. A Study of Accounting for Grants to school, college, institute
9. A comparative study of Accounting System of Hotel industry – Five Star, Three star, large Hotel and small Hotel.
10. Application of Inflation Accounting to a large Company's Balance Sheet.
11. A Human Resource Accounting for Software, Marketing, Consulting Company
12. Audit planning of five firms of Auditors.
13. A study of Application of Accounting Standards of five Companies
14. A study of the internal Audit system of four companies.
15. A Comparative Study of Tax Planning of 10 assesses.
16. A study of ten Export Oriented Units from a Taxation point of view.
17. A Tax Planning regarding purchase of House Property.
18. To study the Tax planning of Partnership Firm/ Limited Company.
19. A comparative study of NPA of Urban Co-op Banks
20. A study of Corporate Social Responsibility Statements of Annual Accounts of 10 Companies
21. In Depth study of Taxation of Public Trust.
22. A study of Perquisites and its impact on Taxable Income Employees from 10 different Companies.
23. A study of the financial viability of five Co-operative Sugar Factories.
24. A Study of Financial viability of five Co-operative Dairies.
25. A Comparative Study of Taxable Income of Individuals and HUF.
26. Accounting for Tour and Travel business.
27. A Comparative Study of Fees Structure of Non-grant and Grant in Aid Educational Institutions.
28. To study Various Problems of units paying GST.
29. A survey of 50 shareholders regarding the utility of Published Annual Accounts of Company.
30. A Study of Investment Patterns of 50 Individuals from a Taxation point of view.
31. A Preparation of Project Report for any Small Scale Industry. (With Cash /Fund Flow)
32. A Preparation of Bankable Project Report for Hotel. (With Cash /Fund Flow)
33. A Preparation of a Bankable Project Report for the Computer Institute. (With Cash /Fund Flow)
34. A Preparation of a Bankable Project Report for Transport Business. (With Cash /Fund Flow)
35. A Preparation of Bankable Project Report for Hospital. (With Cash /Fund Flow)
36. A Preparation of Bankable Project Report for Beauty Parlour. (With Cash /Fund Flow)
37. A Preparation of Bankable Project Report for Petrol Pump. (With Cash /Fund Flow)
38. A Preparation of a Bankable Project Report for Nursery. (With Cash /Fund Flow)
39. A Preparation of Bankable Project Report of Agro based industries (With Cash /Fund Flow)
40. A Preparation of Bankable Project Report for Horticulture farm. (With Cash /Fund Flow)
41. An exemption under Income Tax Act, availed by 10 different assesses.
42. A Determination of Taxable Income of a Charitable Hospital as per Section 11, 12, 12A & 35 of Income Tax Act. 1961.
43. Ascertainment of Cost of Capital from Annual Accounts of five Companies.
44. A financial viability study of Sick Industrial Companies
45. A study of Tax Audit Report of Non-Corporate and Corporate Assesses.

46. A study of the Secretarial Audit Report of five companies.
47. A study of Government system Audit of Commercial Undertaking / Local bodies.
48. Commentary on the Public Accounts Committee of the Central Government.
49. A study of Significant Accounting Policies of different Companies from different Industries.
50. A study of Qualified Audit Reports of different Companies.
51. Comparative study of Advances of Credit Co-op. Societies and Urban Co-op Banks.
52. A study of Cash Flow Statement from Annual Accounts of 10 Companies.
53. In Depth study Accounting of Leasing and Finance Companies.
54. A study of Accounting of any Electricity Company.
55. A comparative financial analysis of running of passenger buses by private operators and State Transport Corporation.
56. A study of Accounting of the Transport Company.
57. Accounting Standards, their application by the limited company to its annual accounts.
58. Financial Analysis of Produce Exchanges at Taluka Level.
59. Various Accounting Policies followed by Financial Institutions.
60. A Comparative study of effect of Depreciation Allowance on Book Profit & taxable profits of a limited company for 3 years including carried forward and set-off.
61. A study on E filing of Tax Returns- Income Tax.
62. A ratio analysis of limited Company.
63. A study of cash flow statements for five years of any limited company.
64. A study of fund flow statements for five years of any limited company.
65. To study forensic auditing with the help of cases.
66. To study the audit under GST with special cases.
67. A Study of fraud cases detected by application of S.A.P.
68. An Analysis of any three recent cases decided by the High Court.
69. To study depreciation Accounting and policy of any company.
70. Any project or case related to topic related with Accounting and auditing and Taxation

