



॥ सा विद्या या विमुक्तये ॥

स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

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

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

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

स्वामी रामानंद तीर्थ
मराठवाडा विद्यापीठ, नांदेड

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

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

प रि प त्र क

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

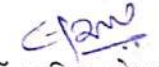
या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक १६ जून २०२३ रोजी संपन्न झालेल्या मा. विद्यापरिषदेच्या बैठकीत ऐनवेळचा विषय क्रमांक ११/५६-२०२३ अन्वये मान्यता दिल्यानुसार प्रस्तुत विद्यापीठाच्या वाणिज्य व व्यवस्थापन विद्याशाखे अंतर्गत एम. कॉम. प्रथम वर्षाचा अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष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

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

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

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

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


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

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

SWAMI RAMANAND TEERTH
MARATHWADA UNIVERSITY, NANDED - 431 606



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

MASTER OF COMMERCE

(Affiliated Colleges)

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

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

From Dean's Desk:

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

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

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

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

Chairman's Desk.....

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

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

We the chairmen of Board of Studies in 01) Accounts and Applied Statistics 02) Business Economics 03) Business Studies 04) Commercial and Mercantile Law 05) Management Science and Business Administration (Including NGO) Swami Ramanand Teerth Marathwada University - Nanded, happy to state here that, Program Objectives were finalized in a meeting where more than 60 members from different Institutes were attended, who were either Heads or their representatives of All Five Board of Studies .The Program Objectives and Program Outcomes are finalized listed below:

Programme Objectives:

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

11. To provide practical hands-on training to the students in the area of accounting, taxation, business management, financial management, marketing management, human resource management, insurance, banking, finance, etc.
12. To provide job opportunities in accounting, taxation, business management, insurance, banking, finance, etc.
13. To develop the skills and knowledge among the students required in the area of accounting, taxation, business management, financial management, marketing management, human resource management, insurance, banking, finance, etc.
14. To provide specialized knowledge of Marketing Management, Human Resource Management and Banking Procedure and Practice and to develop proficiency in Marketing Management, Human Resource Management and Banking Procedure and Practice.

Programme Outcomes:

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

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

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

Dr. P T Pawar - Chairman, BOS in Business Studies

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

Dr. M S Rode - Chairman, BOS in Management Sci. and Business Administration (Including NGO)



Swami Ramanand Teerth Marathwada University, Nanded

Faculty of Commerce and Management

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

Master of Commerce (Affiliated Colleges)

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

Subject: Commerce

Year & Level	Sem.	Major Subject		RM	OJT / FP	Research Project	Credits	Total Credits
		(DSC)	(DSE)					
1	2	3	4	5	6	7	8	9
I (6)	1	DSC401 (4 Cr) DSC402 (4 Cr) DSC403 (4 Cr)	Elective (Any one) DSE401 (4 Cr) DSE402 (4 Cr) NPTEL/SWYAM (4 Cr) (From same Discipline)	Research Methodology RM401 (4 Cr)	--		20	40
	2	DSC451 (4 Cr) DSC452 (4 Cr) DSC453 (4 Cr)	Elective (Any one) DSE451 (4 Cr) DSE452 (4 Cr) NPTEL/SWYAM (4 Cr) (From same Discipline)	--	On Job Training OJT451 (4 Cr)	--	20	
Exit option: Exit Option with PG Diploma (after 2024-25)								
II (6.5)	3	DSC501 (4 Cr) DSC502 (4 Cr) DSC503 (4 Cr)	Specialization (Any one) DSE501 (4 Cr) DSE502 (4 Cr) DSE503 (4 Cr) DSE504 (4 Cr)	--		Research Project (Field Survey) RP501 (4 Cr)	20	40
	4	DSC551 (4 Cr) DSC552 (4 Cr)	Specialization (Any one) DSE551 (4 Cr) DSE552 (4 Cr) DSE553 (4 Cr) DSE554 (4 Cr)	Research Project (Research Publication Ethics) RP551 (2 Cr)		Research Project/ Dissertation RP552 (6Cr)	20	
Total Credits		44	16	06	04	10		80

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

M.Com. (1stYear): Semester I (Level 6) AY 2023-24

Teaching Scheme

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
Discipline Specific Core (DSC)	CCOMC1401	Managerial Economics	4	--	4	--	4
	CCOMC1402	Quantitative Techniques for Business	4	--	4	--	4
	CCOMC1403	Financial Market	4	--	4	--	4
Discipline Specific Elective (DSE) (Any one)	CCOME1401	International Business Environment	4	--	4	--	4
	CCOME1402	Supply Chain Management					
		NPTEL/SWAYAM					
Research Methodology	CCOMR1401	Research Methodology in Commerce	4	--	4	--	4
Total			20	--	20	--	20

Examination Scheme

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			CA (Continuous Assessment)	ESE (End of Semester Examination)	CA (Continuous Assessment)	ESE (End of Semester Examination)	
Discipline Specific Core (DSC)	CCOMC1401	Managerial Economics	20	80	--	--	100
	CCOMC1402	Quantitative Techniques for Business	20	80	--	--	100
	CCOMC1403	Financial Market	20	80	--	--	100
Discipline Specific Elective (DSE) (Any one)	CCOME1401	International Business Environment	20	80	--	--	100
	CCOME1402	Supply Chain Management					
		NPTEL/SWAYAM					
Research Methodology	CCOMR1401	Research Methodology in Commerce	20	80	--	--	100
Total			100	400	--	--	500

NOTE:

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

M.Com. (1stYear): Semester II (Level 6) AY 2023-24

Teaching Scheme

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
Discipline Specific Core (DSC)	CCOMC1451	Accounting For Managerial Decisions	4	--	4	--	4
	CCOMC1452	Operation Research	4	--	4	--	4
	CCOMC1453	Commercial and Mercantile Law	4	--	4	--	4
Discipline Specific Elective (DSE) (Any one)	CCOME1451	Corporate Tax Planning and Management	4	--	4	--	4
	CCOME1452	Organisational Theory and Behaviour					
		NPTEL/SWYAM					
On Job Training	CCOMO1451	On Job Training	--	08	--	4	4
Total			16	08	20	04	20+4

Examination Scheme

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			CA (Continuous Assessment)	ESE (End of (Semester Examination)	CA (Continuous Assessment)	ESE (End of (Semester Examination)	
Discipline Specific Core (DSC)	CCOMC1451	Accounting For Managerial Decisions	20	80	--	--	100
	CCOMC1452	Operation Research	20	80	--	--	100
	CCOMC1453	Commercial and Mercantile Law	20	80	--	--	100
Discipline Specific Elective (DSE) (Any one)	CCOME1451	Corporate Tax Planning and Management	20	80	--	--	100
	CCOME1452	Organisational Theory and Behaviour					
		NPTEL/SWYAM					
On Job Training	CCOMO1451	On Job Training	--	--	40	60	100
Total			80	320	40	60	500



**Swami Ramanand Teerth Marathwada
University, Nanded**

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

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

Subject: Commerce

(Affiliated Colleges)

Effective from Academic year 2023 – 2024

(As per NEP-2020)



Swami Ramanand Teertha Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Managerial Economics

(Discipline Specific Core)

Course Code: CCOMC1401

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

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Managerial Economics	12
	1.1	Meaning, Definitions and Characteristics of Managerial Economics;	
	1.2	Micro Economics and Macro Economics; Distinction between Micro Economics and Macro Economics;	
	1.3	Business Firm, Industry and Economy; Objectives of a Business Firm; Basic Problems of an Economy.	
	1.4	Business Cycles: Phases, Management of Cyclical Fluctuations, Fiscal and Monetary Policies, Liberalization, Privatization and Globalization, Foreign Direct Investment (FDIs).	

2.0		Theory of Consumer's Behaviour	12
	2.1	Demand Analysis; Determinants of Demand / Factors Affecting Demand	
	2.2	Elasticity of Demand; Methods of Measurement of Price Elasticity of Demand;	
	2.3	Gossen's Second Law: The Law of Equi-Marginal Utility	
	2.4	Indifference Curve Technique; Consumer's Equilibrium Under Indifference Curve Analysis	
3.0		Theory of Production and Cost	13
	3.1	Production Function; Law of Variable Proportions;	
	3.2	Laws of Returns to Scale; Economies and Diseconomies of Scale	
	3.3	Iso Quant Curve Technique; Producer's Equilibrium under Iso Quant Curve Analysis	
	3.4	Cost Function; Determinants of Costs, Type of Costs, Short Run and Long Run Costs,	
4.0		Theory of Product Pricing	13
	4.1	Perfect Competition: Price and Output Determination in Perfect Competition;	
	4.2	Monopoly: Price Discrimination; Comparison Between Monopoly and Perfect Competition.	
	4.3	Monopolistic Competition: Product Differentiation; Differences Between Monopolistic Competition and Perfect Competition.	
	4.4	Oligopoly: Price and output determination under Oligopoly.	
5.0		Theory of Factor Pricing	10
	5.1	Rent: Modern Theory of Rent;	
	5.2	Wages: Modern Theory of Wages;	
	5.3	Interest: Liquidity Preference Theory of Interest;	
	5.4	Profit: Innovation Theory of Profit.	
		Total	60 Hrs

Reference Books:

1. Gupta G.S, Managerial Economics, Phi Learning, Newdelhi, 2005.
2. Moyer & Harris, Managerial Economics, Tata Mcgraw-Hill, New Delhi
3. Geetika, Ghosh & Choudhury, Managerial Economics, Cengage Learning, New Delhi, 2005
4. H.S. Patange; 'Business Economics,' Edition I, Shradha Publication, Solapur, 2023.

Continuous Assessment (CA):

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

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

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

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



Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Quantitative Techniques for Business

(Discipline Specific Core) CCOMC1402

Course Prerequisites:	Basic knowledge of Mathematics and Statistics.
Course Objectives:	<ol style="list-style-type: none"> To provide basic knowledge related to Quantitative Techniques. To understand the various statistical tools and techniques used in Business. To understand the methods of decision making using quantitative techniques. To understand and use Statistical Inference. To Understand and use various methods of testing of hypothesis
Course Outcomes:	<ol style="list-style-type: none"> Students will understand the importance of Business forecasting. Students will understand quantitative techniques used in Business. Understand the various methods of quantitative techniques used in Business. Students will know and use various methods of hypothesis testing. Student will understand how quantitative techniques are used to summarize, analyze and interpret data.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Business Forecasting	10
	1.1	Meaning and Definition of Business Forecasting; Role of Business Forecasting	
	1.2	Steps in Business Forecasting	
	1.3	Methods of Business Forecasting	
	1.4	Time Series Analysis-Problems on Least Square Method	
2.0		Correlation Analysis.	10
	2.1	Introduction and Significance of the study of Correlation Analysis	
	2.2	Types of correlation – Positive and Negative correlation, Simple, Partial and Multiple Correlation, Linear and No-linear Correlation	
	2.3	Zero order, First order and Second order coefficients.	
	2.4	Numerical Problems Partial and Multiple Correlation	
3.0		Regression Analysis	15

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

Reference Books:

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

Continuous Assessment (CA):

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

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

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

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



Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Financial Market

(Discipline Specific Core)

Course Code: CCOMC1403

Course Prerequisites:	Basic knowledge of Financial Market, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> To provide an overview of the Indian equity market, growth and development. To understand the requirements of a career in financial markets To understand the evolution, working and role of Debt Market in India. To get a basic understanding the functioning of financial markets, particularly the capital market. To understand the meaning, importance, and features of the money market.
Course Outcomes:	<ol style="list-style-type: none"> Students will be Acquire knowledge of financial terms. Understand the career skills related to Stock Exchanges. This would develop good understanding of the evolution, functioning and growth of fixed income securities. This would help them develop good understanding of the primary market and secondary market in equity market. Students would have a detailed knowledge of the functioning of the money market and will also be able to compare it with capital market.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Financial Markets	10
	1.1	History of Financial Market	
	1.2	The Five Eras of Financial Markets	
	1.3	Functions of Financial Market	
	1.4	Features of a Capital Market	
2.0		Primary and Secondary Market	10
	2.1	Methods of Floatation: - Offer through Prospectus, Offer for Sale, Private Placement, Rights Issue	
	2.2	IPO (Initial Public Offer) process in India	
	2.3	History of the Stock Market in India, Meaning and Functions of a Stock Exchange	

	2.4	Traditional Trading System, On-line Trading System, National Stock Exchange (NSE), Bombay Stock Exchange (BSE)	
3.0		Money Market and Capital Market	10
	3.1	Money Market – An Overview –Definition	
	3.2	Importance and Functions of Money Markets	
	3.3	Money Market Instruments	
	3.4	Capital Market: Difference between Capital Market and Money Market	
4.0		Equity and Debt Markets.	15
	4.1	Equity market – meaning, definitions and Importance of Equity Markets	
	4.2	Market for Equity - Primary and Secondary Markets	
	4.3	Evolution of Debt Markets in India, Primary & Secondary Debt market	
	4.4	Instruments & Players in Debt Markets	
5.0		Derivatives Markets	15
	5.1	History of derivatives markets, Financial Derivatives Market in India	
	5.2	Features of a Financial Derivative, Forward Market: Pricing and Trading Mechanism	
	5.3	Derivatives products: - Options and Futures	
	5.4	Derivatives Trading at NSE/BSE, Concept	
		Total	60 Hrs

Reference Books:

1. Gupta S.L: “Financial Derivatives Theory, Concepts And Problems” Phi, Delhi, Kumar S.S.S. “Financial Derivatives” PHI, New Delhi, 2007.
2. Sudhir Kochhar, Gaytri Kochhar “Financial Institutions and Markets” Publisher: Gullybaba Publishing House Pvt Ltd.
3. Dr. Vinod Kumar, Manmeet Kaur, Atul Gupta “Taxmann's Financial Markets Institutions & Services” Edition: 2nd Edition | 2021, 2021
4. Prof. Bimal Jaiswal (Author), Dr. Bhuvana Venkatraman (Author), Dr. Richa Banerjee (Author) “Financial Markets, Institutions & Financial Services” Sahitya Bhawan Publications, 1 January 2019

Continuous Assessment (CA):

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

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

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

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



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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: International Business Environment

(Discipline Specific Elective)

Course Code: CCOME1401

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

Course Teaching and Evaluation Scheme

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

Course Contents

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

	2.2	International Investment theories;	
	2.3	Factors affecting International Investment	
	2.4	International Economic Institutions: - WTO, IMF, World Bank, UNCTAD	
3.0		Foreign Direct Investment	13
	3.1	Meaning and Definition of Foreign Direct Investment;	
	3.2	Factors influencing Foreign Direct Investment;	
	3.3	Reasons for Foreign Direct Investment;	
	3.4	Costs and Benefits of Foreign Direct Investment	
4.0		Multinational Corporations	13
	4.1	Definition and Concept of Multinational Corporation;	
	4.2	Factors that contributed growth of MNCs;	
	4.3	Advantages and Disadvantages of MNCs to the Host and Home country;	
	4.4	Multinational Corporation in India and their role in India	
5.0		Development and Regulation of India's Foreign Trade	10
	5.1	Foreign Trade (Development and Regulation) Act, 1992;	
	5.2	Foreign Trade Policy;	
	5.3	Export Promotion: Production Assistance and Marketing Assistance;	
	5.4	Foreign Exchange Management Act, 1999.	
		Total	60 Hrs

Reference Books:

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

Continuous Assessment (CA):

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

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

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

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



Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Supply Chain Management

(Discipline Specific Elective)

Course Code: CCOME1402

Course Prerequisites:	Basic knowledge of Business transportation and logistics.
Course Objectives:	<ol style="list-style-type: none"> To provide basic knowledge related to Supply Chain Management. To make able the students to understand the strategic role of logistics management. To make able the students to understand the important modes of logistics operations. To make able the students to understand import and export documentation. To make able the students to understand Supply Chain Management to reduce cost and improve customer services.
Course Outcomes:	<ol style="list-style-type: none"> Students will understand the basic knowledge related to Supply Chain Management. Students will understand strategic role of Supply Chain Management in offering better services to customer. Students will understand the various modes of Supply Chain Management. Students will understand special aspects of import and export logistics. Student will understand how Supply Chain Management is used to reduce cost and improve customer services.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Supply Chain Management	10
	1.1	Meaning, Definition and evolution of Supply Chain Management	
	1.2	Concept of Logistics	
	1.3	Key drivers of Supply Chain Management	
	1.4	Importance of Supply Chain Management in Global Economy.	
2.0		Transportation	10
	2.1	Introduction to transportation	
	2.2	Principles of transportation	
	2.3	Multimodal Transportation	
	2.4	International Transportation	
3.0		Packing and Packaging.	15

	3.1	Meaning and functions of packing and packaging	
	3.2	Types of Packaging- Primary, secondary, and tertiary	
	3.3	Identification codes and bar codes	
	3.4	GSI Standards	
4.0		Export Logistics	10
	4.1	Introduction to Export Logistics	
	4.2	Picking, Packing and Vessel Booking.	
	4.3	Customs formalities and procedures	
	4.4	Export Documentation- Proforma Invoice, Commercial Invoice, Certificate of Origin. etc.	
5.0		Import Logistics	15
	5.1	Introduction to import logistics	
	5.2	Import Documentation- Commercial Invoice, Letter of Credit, Airway Bill, Bill of Entry etc.	
	5.3	Customs Formalities- Procedure for Clearance of Imported Goods	
	5.4	Warehousing- Meaning and types of Warehouses.	
		Total	60 Hrs

Reference Books:

- 1.Sunil Chopra- Supply Chain Management: Pearson Education, **India**.
- 2.Pierre David – International Logistics- Biztantra

Continuous Assessment (CA):

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

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

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

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



Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Research Methodology in Commerce

Course Code: CCOMR1401

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

Course Teaching and Evaluation Scheme

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

Course Contents

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

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

Reference Books:

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

Continuous Assessment (CA):

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

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

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

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



**Swami Ramanand Teerth Marathwada
University, Nanded**

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

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

Subject: Commerce

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



Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Accounting for Managerial Decisions

(Discipline Specific Core)

Course Code: CCOMC1451

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

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topics	Teaching Hours
1.0		Introduction	12
	1.1	Meaning, Definitions, Functions and Limitations of Financial Accounting	
	1.2	Meaning, Definitions, Functions and Limitations of Cost Accounting	
	1.3	Meaning, Definitions, Evolution, Nature, Functions, Scope, and Limitations of Management Accounting	
	1.4	Managerial Decisions, Role and Responsibility of Management Accountant	
2.0		Budget, Budgeting and Budgetary Control	12
	2.1	Introduction, Definitions of Budget, Budgeting and Budgetary Control, Essentials of Budget,	
	2.2	Objectives, advantages, and Limitations of Budgetary Control,	
	2.3	Types of Budgets : Cash Budget and Flexible Budget	
	2.4	Practical Problems and Solutions on Cash Budget and Flexible Budget	
3.0		Standard Costing and Variance Analysis	12

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

Reference Books:

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

Continuous Assessment (CA):

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

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

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

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



Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Operation Research

(Discipline Specific Core)

Course Code: CCOMC1452

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

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Operations Research	10
	1.1	Operations Research: Features of Operations Research;	
	1.2	Objectives of Operations Research;	
	1.3	Scope and Limitations of Operations Research;	
	1.4	Inventory Model: EOQ; Problems on EOQ;	
2.0		Transportation Model	13
	2.1	Transportation Model: Solution on Transportation Problem: Features of Transportation Problem/Model;	
	2.2	Methods of Finding Initial Basic Feasible Solution and Total Transportation Cost;	
	2.3	Problems on North-West Corner Method (NWCR); Row-Minima Method, Column Minima Method, Least Cost Method, and Vogel's Approximation Method (VAM)	

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

Reference Books:

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

Continuous Assessment (CA):

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

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

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

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



Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Commercial and Mercantile Law

(Discipline Specific Core)

Course Code: CCOMC1453

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

Course Teaching and Evaluation Scheme

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

Course Contents

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

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

Reference Books:

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

Continuous Assessment (CA):

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

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

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

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



Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Corporate Tax Planning and Management

(Discipline Specific Elective)

Course Code: CCOME1451

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

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Taxation System in India	10
	1.1	Meaning and Definition of Tax	
	1.2	History of Taxation System in India	
	1.3	Types of Taxes	
	1.4	Tax Planning and Management	
2.0		Corporate Tax Planning and Management	10
	2.1	Meaning and Definition of Corporate Tax	
	2.2	Tax Avoidance, Tax Evasion	
	2.3	Difference between Tax Avoidance and Tax Evasion	
	2.4	Objectives and Importance of Corporate Tax Planning and Management	
3.0		Tax Planning with reference to Nature, Form and Location of Business.	15
	3.1	Tax Planning with reference to Nature and form of Business –	

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

Reference Books:

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

Continuous Assessment (CA):

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

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

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

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



Swami Ramanand Teertha Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Organizational Theory and Behaviour

(Discipline Specific Elective)

Course Code: CCOME1451

Course Pre-requisites:	Basic knowledge of Organizational Behaviour, classrooms, black boards, E- materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> To make the students be acquainted with the theories and models of Organizational Behaviour. To make the students be acquainted with group behaviour for creating effective work team. To make able the students to develop attitude and values. To make the students be acquainted with motivational and leadership theories To make the students be acquainted with International Organizational Behaviour and Emerging Challenges.
Course Outcomes:	<ol style="list-style-type: none"> Students will be acquainted with the theories and models of Organizational Behaviour. Students will be acquainted with group behaviour for creating effective work team. Students will be able to develop attitude and values. The students will be acquainted with motivational and leadership theories. The students will be acquainted with International Organizational Behaviour and Emerging Challenges.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Organizational Behaviour:	12
	1.1	Concept and Features of Organization	
	1.2	Theories of Organization; Classical, Neo Classical, Modern	
	1.3	Organizational Behaviour: Meaning & Features	
	1.4	Organizational Behaviour models; Autocratic, Custodial, Supportive	
	1.5	Significance of study of Organizational Behaviour	
2.0		Group Behaviour in Organization	12
	2.1	Concept and Types of Groups;	
	2.2	Factors influencing Group behaviour;	
	2.3	Stages of Group Formation	
	2.4	Meaning and Types of Work Team; Creating Effective Team	
	2.5	Quality Circle: Meaning, Effective Quality Circle	

3.0		Attitude and Values	13
	3.1	Concept and Nature of Attitude	
	3.2	Formation of Attitude; Attitude and Behaviour	
	3.3	Values: concept and nature	
	3.4	Values and Behaviour,	
	3.5	Factors in value formation;	
4.0		Motivation and Leadership	13
	4.1	Meaning and Purpose of Motivation	
	4.2	Theories of Motivation: Maslow's Hierarchy of Needs Theory, Alderfer's ERG Theory of Needs, Vroom's Expectancy Theory, Adam's Equity Theory	
	4.3	Leadership: Concept & Importance	
	4.4	Leadership Styles	
	4.5	Leadership Theories: Trait Theory, Behavioural Theory	
5.0		International Organizational Behaviour and Emerging Challenges	10
	5.1	International Organizational Behaviour: Introductory and need	
	5.2	International Cultural differences and similarities	
	5.3	Individual behaviour and interpersonal behaviour in global scenario	
	5.4	Emerging Challenges in International Organizational Behaviour	
		Total	60 Hrs

Reference Books:

1. Fred Luthans: "Organizational Behaviour", New Delhi: McGraw Hill Book Co.
2. L.M. Prasad: "Organizational Behaviour",
3. Richard W. Woodman: "Organizational Behaviour",
4. Keith Davis and Newstorm: "Human Behaviour at Work", New Delhi: McGraw Hill Co.
5. 5. Rao V.S.P. & Narayanan P.S: "Organizational Theory & Behaviour", Konark Pub., New Delhi,
6. Dr. Moha: "Stress Management at Work Place",

Continuous Assessment (CA):

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

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

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

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



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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: On Job Training

(Internship/Apprenticeship)

Course Code: CCOMO1451

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme		
Credits Assigned		Teaching Hours		(CA)	(ESE)	Total (Marks)
Theory	Practical	Theory	Practical	OJT Performance of Students and Project Book (Marks)	Practical Exam Viva-Voce and Project Book (Marks)	
--	04	--	120	40	60	100

Course Contents:

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

Continuous Assessment (CA):

The students must undertake on job training (*Internship/Apprenticeship*) of two months (180 hrs.) under the supervision of in-charge teacher in any Institute or firm in the area of accounting, taxation, business management, financial management, marketing management, human resource management, insurance, banking, finance, etc. Then the students must submit joining letter, training Completion certificate and project work to the in-charge teacher for 40 marks.

End of Semester Examination (ESE) Practical Exam:

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