

"Dissemination of Education for Knowledge, Science and Culture"
- Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha's

Vivekanand College, Kolhapur (Empowered Autonomous)



DEPARTMENT OF COMMERCE

M. Com. Part - II

Semester-III&IV

SYLLABUS

Group-A Advanced Accountancy

NEP

To be implemented from Academic Year 2024 - 25

Teaching and Evaluation Scheme
Second Year Semester-III & IV

Sr. No.	Course Abbr.	Course code	Course Name	Teaching Scheme Hours/week		Examination Scheme and Marks				Course Credits
				TH	PR	ESE	CIE	PR	Marks	
Semester-III										
1	DSC-IX	DSC09AAC31	Adv. Accountancy-IX	4	-	80	20	-	100	4
2	DSC-X	DSC09AAC32	Adv. Accountancy-X	4	-	80	20	-	100	4
3	DSC-XI	DSC09AAC33	Adv. Accountancy-XI	4	-	80	20	-	100	4
4	DSC-XII	DSC09AAC34	Adv. Accountancy-XII	2	-	40	10	-	50	2
5	DSE-III	DSE09BF31	Business Finance- I	4	-	80	20	-	100	4
6	REP-I	REP09AAC31	Research Project	4	-	80	20	-	100	4
Total				22	-	440	110	-	550	4
Semester-IV										
1	DSC-XIII	DSC09AAC41	Adv. Accountancy-XIII	4	-	80	20	-	100	4
2	DSC-XIV	DSC09AAC42	Adv. Accountancy-XIV	4	-	80	20	-	100	4
3	DSC-XV	DSC09AAC43	Adv. Accountancy-XV	4	-	80	20	-	100	4
4	DSE-IV	DSE09BF41	Business Finance- II	4	-	80	20	-	100	4
5	REP-II	REP09AAC41	Research Project	6	-			-	150	6
Total				22	-	440	110	-	550	4
Total Marks for Two Years P.G Degree Programme				88	-	1760	440	-	2200	88



M.Com- II Semester- III

Advanced Accountancy-Paper IX (Financial Management-Foundation of Finance)

(DSC09 AAC31)

Theory: 80 Credit: 4

Course Outcomes: After Studying this course, students shall be able to:

1. Understand concept of Financial Management, Finance Function and Financial System
2. Familiar with risk and return relationship in a business.
3. Demonstrate financial planning and able to manage fixed and working capital.
4. Understand capital structure, its theories and determine capital structure.

Module	Contents	Teaching Hrs.
I Theory	Introduction to Financial Management Theory- Meaning of Business Finance and Financial Management, Objectives, Importance and Scope of Financial Management, Role of Finance Manager, Methods of Financial Management, Relationship between Financial Management and other areas of Management, Organisation of Finance Function, Financial System	15
Practical	Visit any company and inter act with Finance Manger	
II Theory	Risk and Return Theory-Introduction, Risk and Uncertainty, Measurement of Return, Relationship between Risk and Return, General Pattern of Risk and Return, Criteria for evaluating proposals to minimize risk, methods of Risk Management, Major Risk Return decision areas, practical problems.	15
Practical	Practical-Organise group discussion Risk and Return.	
III Theory	Financial Planning Theory-Meaning of Financial Planning and Financial Plan, Principles governing Financial Plan, Fixed Capital Meaning, Assessment, factors determining fixed capital, Management of fixed Capital, Working Capital-Meaning, factors determining working capital, estimation of working capital, practical problems, Capitalisation – Meaning, theories of capitalization, Over and Under Capitalisation, practical problems.	15

Practical	Arrange visit to any company and interaction with the finance manager regarding financial planning	
IV Theory	Capital Structure Theory-Meaning, Capital Structure and Financial Structure, Life Cycle Stages of Capital Structure, Patterns of Capital Structure – Practical Problems, Optimum Capital Structure, Capital Structure Theories,, Features of appropriate Capital Structure, Factors determining Capital Structure.	15
Practical	Practical– Download financial statements of any company and study the capital structure. Also arrange visit to the company to know pattern and practical difficulties.	

References:

1. Dr. S. N. Maheshwari, Financial Management Principles and Practice, Sultan Chand & Sons, Educational Publishers, New Delhi.
2. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw- Hill Publishing Co. Ltd. New Delhi.
3. IMP andey, Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi.
4. M Y Khan and P K Jain, Financial Management Text, Problems and Cases, Tata McGraw- Hill Publishing Co. Ltd. New Delhi.

Nature of Question Paper			
Total Marks = 80 Time=3 hours			
Instructions: 1) Question No. 1 & 2 are Compulsory			
2) Attempt any Three questions from Que. No. 3 to 6			
Question	Nature of Question	Marks	
Question No1	A) Choose the appropriate alternative	10	80
	B) True or False	06	
Question No 2	Short Notes [Any 4 out of 6]	16	
Question No 3	Practical problem	16	
Question No 4	Practical problem	16	
Question No 5	Practical problem	16	
Question No 6	Practical problem	16	
Internal Evaluation			20
Grand Total			100





M.Com- II Semester- III

Advanced Accountancy-Paper X (Financial Management- Funds Management)

(DSC09 AAC32)

Theory: 80 Credit: 4

Course Outcomes: After Studying this course, students shall be able to:

1. Understands sources of finances of any company
2. Familiar with management of working capital
3. Compute cost of each element of capital
4. Understand the meaning of leverages and compute both types of leverages.

Module	Contents	Teaching Hrs.
I Theory	Sources of Finances -Introduction, Financial Markets, Security Financing, Internal Financing, Loan Financing – Long Term loans – Brief information about the sources of term loans-Government Policy regarding term loans, Pecking Order Theory and signalling Theory, Venture Capital – Brief information of Venture Funds in India, Factoring – Concept, Types and factoring in India, New Financial Instruments (Brief Information)	15
Practical	Organise Seminar of Students on Sources of Finances	
II Theory	Management of Working Capital -Meaning, Need, Types, Approaches for determining the working capital financing mix, Policies for Levels of working capital investment, Management of Cash-models, Management of Inventories, Management of Accounts Receivables, Management of Accounts Payables, Overtrading and Understanding.	15
Practical	Visit to any limited company and collect information about their working capital management.	
III Theory	Cost of Capital -Concept, Importance, Classification, Approaches. Problems in determination of Cost of Capital, Computation of Cost of Capital- practical problems	15
Practical	Collect real information of any company either from website or by physical visit to a company and compute the cost of capital of that company.	

IV Theory	Leverages-Meaning, Types, Significance. Practical problems	15
Practical	Collect real information of any company either from website or by physical visit to a company and compute the cost of capital of that company.	

References:

1. Dr. S. N. Maheshwari, Financial Management Principles and Practice, Sultan Chand & Sons, Educational Publishers, New Delhi.
2. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw- Hill Publishing Co. Ltd. New Delhi.
3. I.M. Pandey, Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi.
4. M Y Khan and P K Jain, Financial Management Text, Problems and Cases, Tata McGraw- Hill Publishing Co. Ltd. New Delhi.

Nature of Question Paper			
Total Marks = 80 Time=3 hours			
Instructions: 1) Question No. 1 & 2 are Compulsory			
2) Attempt any Three questions from Que. No. 3 to 6			
Question	Nature of Question	Marks	
Question No 1	A) Choose the appropriate alternative	10	80
	B) True or False	06	
Question No 2	Short Notes [Any 4 out of 6]	16	
Question No 3	Practical problem	16	
Question No 4	Practical problem	16	
Question No 5	Practical problem	16	
Question No 6	Practical problem	16	
Internal Evaluation			20
Grand Total			100



M.Com- II Semester- III
Advanced Accountancy-Paper XI
(Financial Management-Controlling and Decision Making)
(DSC09 AAC33)

Theory: 80 Credit: 4

Course Outcomes: After Studying this course, students shall be able to:

1. Understand preparation of budgets and exercising budgetary control.
2. Take pricing and profit decisions under various situations using CVP Analysis.
3. Establish standard cost for each element of cost and exercise control on cost.
4. Understand the significance of price level changes and its accounting.

Module	Contents	Teaching Hrs.
I Theory	Budgetary Control- Meaning of Budget and Budgetary Control, Budgetary Control as a Managementor Decision Making Tool, Limitations of Budgetary Control, Forecastand Budget, Installation of Budgetary Control System, Classification of Budgets, practical problems on all types of budgets.	15
Practical	Organise Debate on Benefits and drawbacks of Budgets. Record the entire debating	
II Theory	Marginal Costing and Cost Volume Profit Analysis - Meaning of Marginal Cost and Marginal Costing, Marginal Costing and Absorption Costing, Marginal Costing and Direct Costing, Marginal Costing and Differential costing, Profit Planning, Cost Volume Profit Analysis and Break EvenAnalysis– Assumptions, Advantages and Limitations, Advancepractical problems on various decision making based on contribution, BEP,P/VRatio, AI (including chart / graph).	15
Practical	Collect data from any manufacturing company and advisethemonth basis of CVP Analysis on various issues.	
III Theory	Standard Costing and Variance Analysis - Standard Cost and Standard Costing, Preliminaries to the establishment of standard cost, Analysis of Variances – Material, Labour and Overhead Variances, Sales Variances, Profit and Loss Variances, Advantages and Limitations of Standard Costing. Advance practical problems	15

Practical	Collect data from any manufacturing company and calculate the variances.	
IV Theory	Price Level Changes or Inflation and Financial Management - Meaning and Relevance of Inflation, limitations of historical accounting, Inflation and Financial Decisions, Accounting for Price Level Changes – Methods – Practical Problems.	15
Practical	Organise group discussion of students on price level changes and inflation.	

References:

1. Dr.S.N.Maheshwari, Financial Management Principles and Practice, Sultan Chand & Sons, Educational Publishers, New Delhi.
2. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw- Hill Publishing Co. Ltd. New Delhi.
3. I.M. Pandey, Financial Management, Vikas Publishing House Pvt. Ltd, New Delhi
4. M Y Khan and P K Jain, Financial Management Text, Problems and Cases, Tata McGraw-Hill Publishing Co. Ltd. New Delhi.

Nature of Question Paper		
Total Marks = 80 Time=3 hours		
Instructions: 1) Question No. 1 & 2 are Compulsory		
2) Attempt any Three questions from Que. No. 3 to 6		
Question	Nature of Question	Marks
Question No1	A) Choose the appropriate alternative	10
	B) True or False	06
Question No 2	Short Notes [Any 4 out of 6]	16
Question No 3	Practical problem	16
Question No 4	Practical problem	16
Question No 5	Practical problem	16
Question No 6	Practical problem	16
Internal Evaluation		20
Grand Total		100

M.Com- II Semester- III
Advanced Accountancy-Paper XII
(Introduction to GST)
(DSC09 AAC34)



Theory: 40 Credit: 2

Course Outcomes: After studying this course, the students shall be able to:

1. Understand the concept of Goods and Services Tax.
2. Know the legal provisions regarding GST.

Module	Contents	Teaching Hrs.
I Theory	Introduction to GST: Theory Difference between direct and indirect tax, Concept and features of GST, Need for GST, Framework of GST in India, Benefits of GST, Constitutional Provisions.	15
Practical	Poster presentation on Introduction to GST	
II Theory	Charge of GST: Extent and Commencement of CGST Act, SGST Act and UTGST Act, Levy and Collection of CGST, Composition Levy, Extent and Commencement of IGST Act, Levy and Collection of IGST.	15
Practical	Organise Group Discussion and Seminars of Students on GST.	

Reference Books:

1. Manoharan, T.N.: Direct Taxes: Snow White Publications, New Delhi
2. Singhania, Monica: Students Guide to Income Tax and GST, Taxmann, New Delhi
3. Sury, M.M. : Goods and Services Tax in India
4. Agarwal, CAVK: GST Guide for Students, Neelam Book House, Delhi
5. Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi
6. Thakkar, Vishal: GST for the Layman, TV 18 Broad cast Ltd.,
7. The Institute of Chartered Accountants of India, Study Material for CA Inter/Final

Journals:

1. Journal of Accounting and Taxation: The Academic Journals
2. The Chartered Accountant: The Institute of Chartered Accountants of India.



Written Examination

Total Marks = 40 Time=2 hours

Instructions: 1) Question No. 1 & 2 are COMPULSORY

2) Attempt any Three questions from Que. No. 3 to 6

Question	Nature of Question	Marks		
Question No1	A) Choose the appropriate alternative	05	40	
	B) True or False	03		
Question No 2	Short Notes [Any 2 out of 4]	08		
Question No 3	Long answer question	08		
Question No 4	Long answer question	08		
Question No 5	Long answer question	08		
Question No 6	a. Short answer question	04		
	b. Short answer question	04		
Internal Evaluation		10		
Grand Total		50		



M.Com- II Semester- IV
Advanced Accountancy-Paper XIII
(Human Resource Accounting)
(DSC09 AAC41)



Theory: 80 Credit: 4

Course Outcomes: After Studying this course, students shall be able to:

1. Understand concept of Human Resource Accounting
2. Familiar with preparing Royalty accounts
3. Demonstrate preparation of contract accounting
4. Understand preparation of Accounts of Non-Government Organizations Grants

Module	Contents	Teaching Hrs.
I Theory	Human Resource Accounting- Introduction, Historical development of HRA, Meaning and definitions, Objectives of HRA, Need of HRA, Scope of HRA, Methods for Valuation of Human Resources, Merits of HRA, Limitation of HRA.	15
Practical	a) Visit to organization and collect the information about the importance of HRA practices in making organizations more effective in executing their functions. b) Arrange the group discussion on Human Resource Accounting Practices and its Impact on Managerial Performance.	
II Theory	Royalty Accounts - Meaning and definition, Technical Terms –Royalty, Landlord, Tenant, Minimum Rent, Short Workings, Recoupment of Short Working under (Fixed Period)restrictive and non-restrictive (Floating Period)Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work –Accounting Treatment in the books of Lessee and lessor–journal entries and Ledger Accounts including minimum rent account.	15
Practical	Arrange the group discussion on royalty accounting	
III Theory	Contract Accounting- Construction Contracts Introduction, Meaning, Definition, Accounting procedure of preparation of contract Account	15

Practical	Collect the data of construction contract account and prepare the contract account	
IV Theory	Accounts of Non-Government Organization- Introduction to accounting for government Grants, record of government grants in accounting, methods of accounting for government Grants, Types of Grants, accounting for government Grants journal entries, Final Accounts of Non-Government Organization.	15
Practical	Collect the data of Non-Government Organization Grants and maintain the books of account	

References:

1. Arulnandan, M.A. and Raman, K.S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.
2. Gupta R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons, New Delhi.
3. Shukla M. C. Grewal T.S. and Gupta S.C. - Advanced Accounts; S. Chand and Co. New Delhi
4. Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida.
5. William D. Keller (Author), Essentials of Advanced Accounting Paperback
6. S.N. Maheshwari, Advanced Accountancy
7. D.S. Rawat, Advanced Accountancy
8. William Keller- Essentials of Advanced Accountancy,
9. Dr. B.M. Agarwal and Dr. M.P. Gupta, Advanced Accountancy (Text and Problems) For C.A. Inter (Group -II)

Additional Readings: (If web source then provide URI)

- 1) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
- 2) Original documents of Accounting Standards issued by ICAI
- 3) Companies Act 2013

Suggested Research Journal:

- 1) Indian Journal of Accounting
- 2) Indian Journal of Commerce
- 3) The Chartered Accountant
- 4) Management Accountant



Nature of Question Paper
 Total Marks = 80 Time=3 hours
Instructions: 1) Question No. 1 & 2 are Compulsory
 2) Attempt any Three questions from Que. No. 3 to 6

Question	Nature of Question	Marks	
Question No1	A) Choose the appropriate alternative	10	80
	B) True or False	06	
Question No 2	Short Notes [Any 4 out of 6]	16	
Question No 3	Practical problem	16	
Question No 4	Practical problem	16	
Question No 5	Practical problem	16	
Question No 6	Practical problem	16	
Internal Evaluation			20
Grand Total			100



M.Com- II Semester- IV
Advanced Accountancy-Paper XIV
(Environmental Accounting)
(DSC09 AAC42)

Theory: 80 Credit: 4



Course Outcomes: After Studying this course, students shall be able to:

1. Understand concept of Environmental accounting.
2. Familiar with Voyage and investment accounting.
3. Demonstrate preparation of Value added and EVA statement.
4. Understand preparation of under writer Account.

Module	Contents	Teaching Hrs.
I Theory	Environmental Accounting: Introduction, Meaning of environment, Pollution and degradation of environment, Environmental awareness , Environmental accounting,-Meaning, Importance of Environmental Accounting, Evolution of environmental accounting, Are as of Environmental accounting- National angle and corporate point of view, Major accounting issues relating to environmental accounting	15
Practical	Visit to the organization and collect the data regarding the issue of environmental accounting	
II Theory	Voyage accounting and Investment accounting: Voyage accounting: Introduction, Meaning, Definition, components, Importance, Accounting entries and voyage account Investment Accounting: Meaning, Types, Sales and purchase price, Interest on Investment, Methods, Accounting entries and ledger account.	15
Practical	Arrange the group discussion on investment accounting	
III Theory	Value Added and Economic Value Added- Introduction, meaning, objectives, Economic Value Added statement, Advantages of Value Added Statements, Limitations of Value Added Statements, Preparation of Value added Statement, Economic Value Added (EVA) –Introduction, Meaning of EVA, Utility of Economic Value Added, Application of EVA, Suggestions to Improve EVA, Importance of Economic Value Added, Limitations of EVA, Preparation of Statement Showing	15

	Computation of EVA.	
Practical	Collect the data from organization and prepare the value added statement and arrange the discussion on application of EVA in the organisation.	
IV Theory	Underwriter Accounts- Introduction, Meaning, under writing, underwriters, sub-Underwriters, over Riding commission, marked applications, under writing application, underwriter sliabilities, joint underwriting, firm under writing, Underwriters account	15
Practical	Visit to organization and maintain the books of Under writer accounts.	

References:

1. Arulnandan M.A. and Raman, K.S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.
2. Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons New Delhi.
3. Shukla M. C. Grewal T.S. and Gupta S.C. - Advanced Accounts; S. Chand and Co. New Delhi
4. Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida.
5. William D. Keller (Author), Essentials of Advanced Accounting Paperback
6. S.N. Maheshwari, Advanced Accountancy
7. D.S. Rawat, Advanced Accountancy
8. William Keller- Essentials of Advanced Accountancy,
9. Dr. B.M. Agarwal and Dr. M.P. Gupta, Advanced Accountancy (Text and Problems) For C.A. Inter (Group -II)

Additional Readings : (If web source then provide URL)

- 1) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
- 2) Original documents of Accounting Standards issued by ICAI
- 3) Companies Act 2013

Suggested Research Journal:

- 1) Indian Journal of Accounting
- 2) Indian Journal of Commerce
- 3) The Chartered Accountant
- 4) Management Accountant



Nature of Question Paper

Total Marks = 80 Time=3 hours

Instructions: 1) Question No. 1 & 2 are Compulsory

2) Attempt any Three questions from Que. No. 3 to 6

Question	Nature of Question	Marks	
Question No1	A) Choose the appropriate alternative	10	80
	B) True or False	06	
Question No 2	Short Notes [Any 4 out of 6]	16	
Question No 3	Practical problem	16	
Question No 4	Practical problem	16	
Question No 5	Practical problem	16	
Question No 6	Practical problem	16	
Internal Evaluation		20	
Grand Total		100	





M.Com- II Semester- IV
Advanced Accountancy-Paper XV
(Corporate Social Responsibility and Forensic Accounting)
(DSC09 AAC43)

Theory: 80 Credit: 4

Course Outcomes: After Studying this course, students shall be able to:

1. Understand the concept of Corporate Social Responsibility and Forensic Accounting
2. Familiar with preparing Accounting for Package and Empties
3. Familiar with accounting practices being used in various types of organizations.
4. Report the activity of corporate social responsibility and forensic accounting.

Module	Contents	Teaching Hrs.
I Theory	Corporate Social Responsibility Accounting- Introduction, Concept, The specific provisions regarding corporate social responsibility According as per companies Act 2013 Section 135. Forensic Accounting- Introduction, meaning, concept. Scope and significance.	15
Practical	Arrange the group discussions on the forensic accounting and conduct the seminar on different financial scams.	
II Theory	Accounting for Package and Empties- Introduction, Concept, methods of accounting-Packages Stock Account and Reserve/Suspense Account method and Packages stock and Trading Account method- Problems.	15
Practical	Arrange these minas on accounting for package and Empties and collect the information about the accounting for package from industry.	
III	Study of Accounting Procedure and Practices and Maintenance of accounting records of any Industry/Business/Profession through Physical visit	15
IV	Report of the above Activity	15

References:

1. Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.
2. Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons, New Delhi.
3. Shukla M. C. Grewal T.S. and Gupta S.C. - Advanced Accounts; S. Chand and Co. New Delhi
4. Hanif, M. and Mukharjee A. (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida.
5. S.N. Maheshwari, Advanced Accountancy
6. D.S. Rawat, Advanced Accountancy
7. Dr. B.M. Agarwal and Dr. M.P. Gupta, Advanced Accountancy (Text and Problems) For C.A. Inter (Group - II)
8. Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press.

Nature of Question Paper				
Total Marks = 40 Time = 2 hours				
Instructions: 1) Question No. 1 & 2 are COMPULSORY				
2) Attempt any Three questions from Que. No. 3 to 6				
Question	Nature of Question	Marks		
Question No 1	A) Choose the appropriate alternative	05	40	
	B) True or False	03		
Question No 2	Short Notes [Any 2 out of 4]	08		
Question No 3	Long answer question/Problem	08		
Question No 4	Long answer question/Problem	08		
Question No 5	Long answer question/Problem	08		
Question No 6	a. Short answer question/Problem	04		
	b. Short answer question/Problem	04		
Internal Evaluation				10
Grand Total				50



Guidelines for Practical Study:

- Practical Study is for 2 credits and for 50marks.
- Practical study is to be completed by the student at any commercial or non-commercial organisation. For this purpose, the organisations may include office of professionals, any business or industry, cooperative society, bank, hotel, hospital, etc.
- Practical study is to be completed by the student individually under the guidance of concerned teacher. There port will be evaluated by the concerned subject teacher.
- Total duration of practical study shall be of 60 hours including preparation of report.
- The college has flexibility to allow the students to complete practical study at any time during the semester, but the report has to be submitted before commencement of semester end examination.
- The student should produce letter from the concerned organization regarding his/her presence during the period of practical study duly signed by the competent authority of that organization with seal. The letter should be attached to the report.
- Practical Study Report shall be based on the field work and a copy of it has to be submitted to the college. The Report shall consist of around 20to 25 typed pages. 88

Structure of Report:

Preliminary Pages- Cover Page, Declaration by the Student, Certificate of the organisation, Certificate of the Teacher, Acknowledgement, Content/Index

Chapter I- Introduction – Introduction, Attendance and Engagement, Profile of the organisation (about5pages)

Chapter II- Details of practical Study–key learning Accounting Procedure, Accounting Practice, Accounting Software, Accounting Information System, Books of Accounts, Financial Statements, Budgets, opinion of Accountant, Information about audit etc. (about 15 Pages)

Chapter III - Experience during period of practical study, Strengths and Weaknesses of the Accounting System, Recommendations to overcome weaknesses. Any other significant information, Conclusion (about5pages)

Appendix –Geo-tag Photos, Questions of discussion or interview schedule, important documents to support your practical study.



M.Com- II Semester- III

Business Finance-I (DSE09 BF 31)/ (DSE10BF 31)/ (DSE11BF 31)

Theory: 80 Credit: 4



Course Outcomes: After Studying this course, students shall be able to:

- 1) Under stand fundamental concepts of business finance and examine various financed decisions
- 2) Explain different types of capital structure
- 3) Know, compare and appraise various long-term and short-term sources of finance
- 4) Demonstrate different types of sources of Working Capital and various components of Working Capital Management

Module	Content	Teaching Hrs
I	Environment of Business Finance: (a) Business Finance: Concept, scope and significance of Business Finance (b) Financial Goal: Profit Maximization Vs Wealth Maximization, Relationship of finance with other area so fmanagement (c) Finance Decisions: Investment decision, Finance decision, Dividend decision and Liquidity decision (d) Capitalization: Concept and Theories of Capitalization Over-capitalization and Under-capitalization: Concept, causes, effects and remedie	15
II	Capital Structure: (a) Capital Structure: Meaning, Importance- Cardinal Principles of Capital Structure: Cost, Risk, Control, Flexibility and Timing (b) Factors in influencing the capital structure (c) Cost of Capital: Meaning, Significance and Weighted Average Cost of Capital (WACC)	15
III	Sources of Finance: (a) Shares: Equity Shares, Equity Shares with differential rights, Preference Shares, Employee's Stock Option (ESOP)- Meaning, Characteristics, Advantages and Limitations (b) Debentures and Term Loans: Meaning, characteristics, merits, demerits (c) Venture Capital: Concept, process, merits and demerits	15
IV	Working Capital Management: (a) Working Capital: Concept, types and significance- Factors Determining working capital requirement (b) Sources of Working Capital: Accruals, trade-credit, commercial banks, public deposits, inter-corporate- deposits, short-term loans from financial institutions and commercial paper (CP) (c) Working Capital Management: Cash Management, Liquidity Management, Receivables Management and	15

Inventory Management (Only concepts and techniques)	
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Recommended Books:

1. Corporation Finance-S.C.Kuchhal
 2. Financial Management Taxmann-Ravi M. Kishore, Allied Services Pvt. Ltd. New Delhi
 3. Financial Management-Prassanna Chandra, TMH, New Delhi
 4. Financial Management-Rajiv Shrivastava and Anil Misra, Oxford University Press, New Delhi
 5. Financial Management-Dr. Anil Kumar Dhagat, Kognit Learning Solutions Inc. Dreamtech Press, New Delhi
 6. Finance Finance-Finance for Non-finance Executives, Prasanna Chandra, Tata McGraw Hill Education Pvt. Ltd., New Delhi
 7. Essentials of Business Finance-Dr. R.M. Shrivastav
 8. Financial Management-Pandey, I.M. -Vikas Publications, Delhi.
 9. Corporate Finance Policy- Guthmann and Dougall
 10. Readings in Indian Financial Services- Digvijay
 11. Corporate Finance-Brealey, Richard A. & Steward C Myers
 12. Fundamentals of Financial Management, Van Horne, J.C. and J.M. Wachowicz Jr- Prentice-Hall, Delhi
- Financial Management-Text & Cases: - Briham & Ehrhardt- CENGAGE Learning India (P) Ltd., New Delhi

Total Marks = 80 Time=3 hours			
Instructions: 1) Question No. 1 & 2 are COMPULSORY			
2) Attempt any Three questions from Que. No. 3 to 6			
Question	Nature of Question	Marks	
Question No.1.	A) Choose the appropriate alternative	10	80
	B) True or False	06	
Question No. 2.	Short Notes [Any 4 out of 6]	16	
Question No. 3.	Long answer question	16	
Question No. 4.	Long answer question	16	
Question No. 5.	Long answer question	16	
Question No. 6.	a. Short answer question	08	
	b. Short answer question	08	
Internal Evaluation			20
Grand Total			100

M.Com- II Semester- IV

Business Finance-II(DSE09 BF 41)/ (DSE10BF 41)/ (DSE11BF 41)

Theory: 80 Credit: 4



Course Outcomes: After Studying this course, students shall be able to:

After studying this course, students will be able to...

- 1) Apply practical trading techniques in Indian stock market
- 2) Understand how to build and evaluate the portfolio and different facets of portfolio management
- 3) Demonstrate conceptual understanding of Corporate Restructuring
- 4) Know recent trends in business finance scenario

With specific reference to Startup Funding, Angel Financing and Fin Tech services Working Capital Management

Module	Content	Teaching Hrs
I	Indian Capital Markets: (a) Primary Capital Market: Meaning, Functions, Methods Of selling corporate securities in primary capital market-Underwriting Of Securities, IPOV/sFPO (b) Secondary Capital Market (Stock Exchange): Meaning, Functions of stock exchange. Online trading procedure on a stock exchange, Role of SEBI in regulating capital markets in India (c) Mutual Funds: Concept, Importance, Types, Objectives Of AMFI	15
II	Portfolio Management, Financial Inclusion and Micro Finance: (a) Portfolio Management: Meaning, importance, objectives Portfolio risk & return, Portfolio Construction, Portfolio Revision and Portfolio Evaluation (b) Financial Inclusion: Meaning, Need and Financial Inclusion Schemes	15
III	Corporate Restructuring: (a) Corporate Failure: Meaning, causes and remedies, major corporate failures in India (b) Corporate Restructuring: Meaning, Benefits, Forms of Corporate Restructuring: Mergers, Amalgamation, Acquisitions/ Takeover, Joint Ventures, Demergers, Divesture, Buy-Outs, Strategic alliances, Buy-Back of Shares	15
IV	Recent trends in Business Finance: (a) Startups Funding: Fundraising norms for startups Schemes Available for new startups by Government in the form of Finances, SEBI regulations on startup listing and fundraising, Venture Capital V/s Private Equity (b) Angel funding: Origin of angel funding, SEBI regulations on angel funding- (c) Financial Technology (Fin Tech): Meaning, Application of Fin-Tech to different areas of finance, Fintech companies in India	15

Recommended Books:

- 1) Investment and Securities Market in India-V.A. Avdhani
- 2) Security Analysis and Portfolio Management-Sasidharan/Mathews
- 3) Security Analysis and Portfolio Management-Punithavathy Pandian
- 4) Finance Sense---
Finance for Nonfinance Executives, Prasanna Chandra, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- 5) Stock Exchange and Investment-Raghunathan
- 6) Stock Exchange Trading in India-Gupta L.C.
- 7) Portfolio Management Handbook-Robert A. Strong
- 8) Investment Analysis and Portfolio Management-Frank K. Reilly & Keith C. Brown
- 9) Understanding Micro Finance: Pamda D.K. , Wiley India, New Delhi
- 10) Mergers and Acquisitions-PMohan Rao, Deep & Deep Publications
- 11) Corporate Mergers, Amalgamations & Take Over-Verma J.C.
- 12) Corporate Restructuring and Indian Perspective-Mattoo P.K
- 13) Funding Your Startups: Druv Nath, Penguin Books India PVT, Limited (2020)
- 14) FinTech Future: Sanjay Phadake, SAGE Publishing India (2020)
- 15) Financial Technology (FinTech) and Digital Banking in India: Jaspal Singh New Century Publications (2022)
- 16) Angel Financing: How to find and invest in Private Equity: Gerald Benjamin, John Wiley and Sons (1999)

Total Marks = 80 Time=3 hours			
Instructions: 1) Question No. 1 & 2 are COMPULSORY			
2) Attempt any Three questions from Que. No. 3 to 6			
Question	Nature of Question	Marks	
Question No.1.	A) Choose the appropriate alternative	10	80
	B) True or False	06	
Question No. 2.	Short Notes [Any 4 out of 6]	16	
Question No. 3.	Long answer question	16	
Question No. 4.	Long answer question	16	
Question No. 5.	Long answer question	16	
Question No. 6.	a. Short answer question	08	
	b. Short answer question	08	



M.Com-II Semester-IV

Research Project (REP11AAC41/REP11ACA41/REP11BAM41)

Guidelines for Research Projects M. Com. II, Sem. IV (6 Credits)

A) For Research Students

1. Project Report shall be prepared by the students individually and under the guidance of the concerned teacher (Project Guide).
2. The Report can be prepared on any course (subject) under the faculty of Commerce (UG and PG).
3. The Report may be based on primary data or secondary data.
5. The Project Report which is to be prepared in M. Com. II, Semester IV should be based on Survey Method of Research.
6. The outline of the Project Report should be as follows – For the Research Project of M. Com. II, Semester IV (6 credits)

The Project Report shall consist of at least typed 75 pages

Chapter I – Introduction and Research Methodology (5-7 pages) - Introduction, Statement of the Problem (Need of the study), Significance of the Study, Objectives of the Study, Research Methodology, Sampling (sample size should at least 50), Scope and Limitations of the Study

Chapter II – Conceptual or Theoretical Background or Framework (5-7 pages)

Chapter III – Profile of the Study Area (5-7 pages) Chapter IV – Analysis and Interpretation of Data – (50-55 pages)

Chapter V – Findings, Suggestions and Conclusion (3-5 pages)

7. The technical specifications for preparation of Project Report are

- Font – Times New Roman • Font Size – Main Heading – 16, Heading – 14, sub-heading 12 Bold and writing – 12

- Line spacing – 1.5 inches • Spacing when one point over and next point start – if required single enter. • Page size – A4

- Margin – 1” to all sides • Numbering – every point is to be numbered as 1.1, 1.2 etc. and sub-points as 1.1.1, 1.1.2 etc. • Tables – every table must have title and number

- Use front and back pages. Single side typed projects will not be accepted.

- Colour Pages – only if required

- Content – for chapters, for table and for graphs & diagrams

8. Graphs should be drawn only the table includes three or more variables. ‘One variable – one table – one graph - one line analysis – one page’ format must be avoided. To analyse the data more precisely and to interpret rightly students should try to accommodate two or more variables in one table.

9. The references or bibliography must be given at the end of the report. It should contain – Name of the Author, Title of the Book or Title of the Research Paper or Article, Name of the Publication or Name of the Journal and Year of the publication or issue and month of publication of journal. Generally, the references are sequenced in alphabetical order of the name of the author.

10. Every student should give Annexure at the end of the Project Report. It will include 14 1 questionnaire, interview schedule, list of the sample respondents (if possible, provide mobile number, short address and their designation) and any other information or data which is important part of the study.

11. One copy of final typed Project Report should be submitted to the concerned department of the college on or before the date fixed by the concerned coordinator.

B) For Research Guides

1. All teachers teaching to the M. Com. Programme, whether they are appointed on CHB or Temporary or Contributory or Visiting or Full Time, are eligible for guiding for the Research Project. It is the responsibility of every teacher teaching to the M. Com. Programme to guide to the students allotted to them by the coordinator of M. Com. Programme of the concerned college.

2. The guide should check title and objectives of the study carefully and see that the objectives are set considering the title of the study.

3. The guide should check the questionnaire or interview schedule is designed in such a way that it will able to collect data to satisfy the objectives.

4. The guide should check the presentation of data and analysis and interpretation of data satisfy the objectives of the study, findings are based on the data and suggestions are given on the basis of the data and findings.

C) For Panel of Experts

1. Every student will be evaluated separately for Project Report and Viva

2. The panel of experts will assess the Project Report on the basis of originality, research contribution, way of analysis and interpretation, findings etc.

3. Viva will be conducted for every student individually. The panel of experts will assess the knowledge of students by asking question orally on research process and project report. They will try to verify that the student has done the project on his own and also identify his/her insight in the research problem concerned.

4. The panel of experts will consist of three experts. One of them of will be chairman, second external examiner and third internal examiner.

5. All the experts will be appointed by the university. However, internal examiner will be from the concerned college. If any teacher from the concerned college is not eligible to appoint as an examiner, a teacher from the nearby college will be appointed as internal examiner.

6. The car is allowed to the external examiners. However, the experts should try to use one car for both of them, if the route is same or at least distance.
7. For the Research Project of M. Com. II, Semester IV (6 credits), the total marks for research project will be 150. Out of these, 90 marks for Research Project and 60 Marks for Viva. Percentage of marks required for passing is 40% and the student should pass separately in Research Project and Viva.
8. The schedule for assessment of Research Project and Viva will be prepared by the university authority. However, it will be conducted preferably immediately after the theory examination or semester end examination.

"Dissemination of Education for Knowledge, Science and Culture"
- Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha's

Vivekanand College, Kolhapur (Empowered Autonomous)



DEPARTMENT OF COMMERCE

M. Com. Part - II

Semester-III&IV

SYLLABUS

Group-B Advanced Cost Accounting

NEP

To be implemented from Academic Year 2024 - 25

Sr. No.	Course Abbr.	Course code	Course Name	Teaching Scheme Hours/week		Examination Scheme and Marks				Course Credits
				TH	PR	ESE	CIE	PR	Marks	
Semester-III										
1	DSC-IX	DSC10ACA31	Adv. Cost Accountancy -IX	4	-	80	20	-	100	4
2	DSC-X	DSC10ACA32	Adv. Cost Accountancy -X	4	-	80	20	-	100	4
3	DSC-XI	DSC10ACA33	Adv. Cost Accountancy -XI	4	-	80	20	-	100	4
4	DSC-XII	DSC10ACA34	Adv. Cost Accountancy -XII	2	-	40	10	-	50	2
5	DSE-III	DSE10BF31	Business Finance- I	4	-	80	20	-	100	4
6	REP-I	REP10ACA31	Research Project	4	-	80	20	-	100	4
Total				22	-	440	110	-	550	4
Semester-IV										
1	DSC-XIII	DSC10ACA41	Adv. Cost Accountancy-XIII	4	-	80	20	-	100	4
2	DSC-XIV	DSC10ACA42	Adv. Cost Accountancy-XIV	4	-	80	20	-	100	4
3	DSC-XV	DSC10ACA43	Adv. Cost Accountancy -XV	4	-	80	20	-	100	4
4	DSE-IV	DSE10BF41	Business Finance- II	4	-	80	20	-	100	4
5	REP-II	REP10ACA41	Research Project	6	-			-	150	6
Total				22	-	440	110	-	550	4
Total Marks for Two Years P.G Degree Programme				88	-	1760	440	-	2200	88



M. Com. Part – II CBCS

Semester – III

Title of Paper- Advanced Cost Accounting Paper-IX (DSC10ACA31)

(COST ACCOUNTING STANDARDS(Paper– I))

Theory Marks: 80 Teaching Hours Credits – 4

Course Outcomes:

After studying this course students shall be able to:

1. Know the cost accounting standards in India.
2. Know the application of cost accounting standards.

Module	Content	Teaching Hrs
I	<p>CAS1–3</p> <p>CAS 1 Classification of cost, CAS2 Capacity determination CAS3 Production and operation overheads</p> <p>Practical: Visit any manufacturing unit or office of CMA to know the application of Cost Accounting Standards.</p>	15
II	<p>CAS4–6</p> <p>CAS4 Cost of production/Acquisition/Supply of goods/provision of services CAS 5 Average (equalized) cost of transportation material cost. CAS6 Material cost</p> <p>Practical: Visit any manufacturing unit or office of CMA to know the application of Cost Accounting Standards.</p>	15
III	<p>CAS 7–9</p> <p>CAS 7 Employee cost CAS8 Cost of utilities. CAS9 Packing material cost</p> <p>Practical: Visit any manufacturing unit or office of CMA to know the application of Cost Accounting Standards.</p>	15
IV	<p>CAS 10–12</p> <p>CAS 10 Employee cost CAS 11 Administrative over heads</p>	15

	CAS 12 Repairs and maintenance cost	
	Practical: Visit any manufacturing unit or office of CMA to know the application of Cost Accounting Standards.	

Reference:

1. Cost Accounting Standards Issued by Institute of Cost and Management Accountants of India.

Guidelines:

By considering the weight the problems may be asked on the CAS No.3,4,5,6,7,8,9,10,11,12,

Title of Paper-

Advanced Cost Accounting Paper-IX (COST ACCOUNTING STANDARDS)

Written Examination			
Total Marks = 80 Time=3 hours			
Instructions: 1) Question No. 1 & 2 are COMPULSORY			
2) Attempt any Three questions from Que. No. 3 to 6			
Question	Nature of Question	Marks	
Question No1	A) Choose the appropriate alternative	10	80
	B) True or False	06	
Question No 2	Short Notes [Any 4 out of 6]	16	
Question No 3	Long answer question/ practical problem	16	
Question No 4	Long answer question/ practical problem	16	
Question No 5	Long answer question/ practical problem	16	
Question No 6	a. Short answer question/ problem	08	
	b. Short answer question/ problem	08	
Internal Evaluation			20
Grand Total			100



M. Com. Part – II CBCS

Semester – III

Title of Paper- Advanced Cost Accounting Paper-X (DSC10ACA32)

(Cost Analysis for Decision Making and Control)

Theory: 80 marks Teaching Hours Credits – 4

Course Out comes:

After studying this course, the student shall be able to..

1. Understand the Productivity and BPR
2. Know customer profitability and Strategic Positioning Analysis
3. Determine relevant revenue, relevant cost and Outsourcing decision
4. Understand Cost Control, Cost Reduction and Value Analysis

Module	Content	Teaching Hrs
I	<p>Productivity and Business Process Re-engineering (BPR) Productivity Concept, Measuring Productivity, Partial Financial Productivity, Total Productivity Measurement, Managing Process Efficiency, Quality and Productivity, Productivity in Service and Not-for-profit Organizations, Process Re-engineering (PR).</p> <p>Practical: Visit to any manufacturing industry and observe their business process and productivity.</p>	15
II	<p>Customer Profitability and Strategic Positioning Analysis Customer Profitability Analysis, Advantages of Customer Profitability Analysis, Measuring Customer Profitability, Customer Value Assessment, Using ABC for Customer Profitability Analysis, Strategic Positioning Analysis.</p> <p>Practical: Visit to any manufacturing industry and understand their customer profitability analysis</p>	15
III	<p>Alternative Choices Decisions: Decision Making, relevant Information, Key features of relevant information, Relevant Revenue, Relevant Cost, Qualitative Factors, Types of Choices decision, Make or Buy</p>	20

	(Outsourcing Decision), Addor Drop Product, Sale of Process 20 15 Further, Operateor Shut Down, Special Orders, Replaceor Retain. Practical: Visit to any manufacturing industry and observe their decision making process and technique.	
IV	Cost Reduction, Cost Control and Value Analysis: A) Cost Reduction - Concept of Cost Reduction, Features of Cost Reduction, AreascoveredbyCostReduction, Toolsand Techniques for Cost Reduction. B) Cost Control-Concept of Cost Control, Important aspects of Cost Control, Cost Control Techniques, Differences between Cost Reduction and Cost Control. C) Value Analysis-Conceptof Value Analysis, Characteristics of Value Analysis, Advantages of Value Analysis. Practical: Visit to any manufacturing industry and observe their Cost control and Value analysis technique.	10

References:

1. S.P.Jain, K.L.Narang, Simmi Agrawal, Monika Sehgal (2019), Cost Accounting (Principles and Practice),Kalyani Publishers,Ludhiana
2. J.K.Mitra(2017),Advanced Cost Accounting,NewAgeInternationalPublishers,New Delhi
3. Prof.JawaharLal(2020),Strategic Cost Management, Himalaya Publishing House,Newdelhi
- 4.Prof.JawaharLal,SeemaSrivastava,ManishaSingh(2019),CostAccountingText,Problems andCases,McGraw HillPublishers,New Delhi
5. J.Madegawda,AdvancedCostAccounting,HimalayaPublishingHouse,NewDelhi
6. ICSI StudyMaterialonCostandManagementAccounting.



Title of Paper- Advanced Cost Accounting Paper-X
(DSC10) (Cost Analysis for Decision Making and Control)

Written Examination

Total Marks = 80 Time=3 hours

Instructions: 1) Question No. 1 & 2 are COMPULSORY

2) Attempt any Three questions from Que. No. 3 to 6

Question	Nature of Question	Marks	
Question No1	A) Choose the appropriate alternative	10	80
	B) True or False	06	
Question No 2	Short Notes [Any 4 out of 6]	16	
Question No 3	Long answer question/ practical problem	16	
Question No 4	Long answer question/ practical problem	16	
Question No 5	Long answer question/ practical problem	16	
Question No 6	a. Short answer question/ problem	08	
	b. Short answer question/ problem	08	
Internal Evaluation		20	
Grand Total		100	



M. Com. Part – II CBCS

Semester – III

Title of Paper- Advanced Cost Accounting Paper-XI (DSC10ACA33)

(Cost Information System and Reporting to Management)

Theory: 80 Marks Teaching Hours Credits – 4

Course Outcomes:

After studying this course, the student shall be able to..

1. Understand the Reconciliation of Cost and Financial Accounts
2. Know the Joint and By Product and their accounting
3. Determine Target Costing and understand Theory of Constraints
4. Understand the budgeting and types of budgeting

Module	Content	Teaching Hrs
I	<p>Reconciliation of Cost and Financial Accounts</p> <p>Need for Reconciliation, Reasons for Dis agreement in Profit, Methods of Reconciliation, Reconciliation Statement, Procedure of Reconciliation, Memorandum Reconciliation Account, Can Computer Accounting obviate the need of Reconciliation?, Circumstances in which reconciliation can be avoided</p> <p>Practical: Visit to any manufacturing industry and observe and understand their Reconciliation.</p>	15
II	<p>Joint Product and By-products costing</p> <p>A) Joint Product costing, Meaning of Joint Products, Objectives of joint cost analysis, Accounting for joint products, Methods of Apportioned of Joint cost, Average Unit Cost Method, Physical Unit Method, Survey Method, Contribution (or Gross Margin) Method, Standard Cost Method, Market Value Method</p> <p>B) By-product costing-Meaning, Classification of By- Products, Distinction between by Product, main Product and Joint Products, Accounting of Byproducts, Non-Cost or Sales Value Methods, Cost</p>	15

	<p>Method, Sales after further Processing or at the split off point – Miscellaneous Illustration.</p> <p>Practical: Visit to any manufacturing industry and observe their Joint and By product Costing.</p>	
III	<p>Target Costing and Theory of Constraints (TOC)</p> <p>A) Target Costing- Meaning, Key Principles of Target Costing, Target Costing and ABC, Target Costing Process, Advantages of Target Costing, Value Engineering, Implementation of Target Costing.</p> <p>B) Theory of Constraints (TOC)–Concept, Steps in TOC for Improving Performance, Types of Constraint, Operational Measures, ABC and TOC, Accounting Issues in TOC Benefits of TOC.</p> <p>Practical: Visit to any manufacturing industry and understand their target costing technique and TOC</p>	10
IV	<p>Budgeting</p> <p>Concept of Budgeting, Difference Between Budgeting and Forecasting, Objectives and functions of budgeting, Budget Manual, Budgeting Process, Budget Period-Short Range Budget and Long Range Budget, Budgeting Types- Sales Budget, Production Budget, Production Cost Budget, Cost of Goods Sold Budget, Selling Expenses Budget, Administrative Expenses Budget, Capital Expenditure Budgets</p> <p>Practical: Visit to any manufacturing industry and observe their budgeting.</p>	20

References:

1. S.P. Jain, K.L. Narang, Simmi Agrawal, Monika Sehgal (2019), Cost Accounting (Principles and Practice), Kalyani Publishers, Ludhiana
2. J.K. Mitra (2017), Advanced Cost Accounting, New Age International Publishers, New Delhi
3. Prof. Jawahar Lal (2020), Strategic Cost Management, Himalaya Publishing House, New Delhi
4. Prof. Jawahar Lal, Seema Srivastava, Manisha Singh (2019),

Cost Accounting Text, Problems and Cases, McGraw Hill Publishers, New Delhi
 5. J. Madegawda, Advanced Cost Accounting, Himalaya Publishing House, New Delhi

6. ICSI Study Material on Cost and Management Accounting.

Title of Paper- Advanced Cost Accounting Paper-XI
(Cost Information System and Reporting to Management)

Written Examination

Total Marks = 80 Time=3 hours

Instructions: 1) Question No. 1 & 2 are COMPULSORY

2) Attempt any Three questions from Que. No. 3 to 6

Question	Nature of Question	Marks	
Question No 1	A) Choose the appropriate alternative	10	80
	B) True or False	06	
Question No 2	Short Notes [Any 4 out of 6]	16	
Question No 3	Long answer question/ practical problem	16	
Question No 4	Long answer question/ practical problem	16	
Question No 5	Long answer question/ practical problem	16	
Question No 6	a. Short answer question/ problem	08	
	b. Short answer question/ problem	08	
Internal Evaluation			20
Grand Total			100

VIVEKANAND COLLEGE, KOLHAPUR (EMPOWERED AUTONOMOUS)

M. Com. Part – II CBCS

Semester – III

Title of Paper –Advanced Cost Accounting Paper XII (DSC10ACA34)

(Introduction to GST)

Theory: 40 Marks Teaching Hours Credits – 2



Course Outcomes

After studying this course, the students shall be able to:

1. Understand the concept of Goods and Services Tax.
2. Know the legal provisions regarding GST.

Module	Contents	Teaching Hours
I	Introduction to GST: Theory Difference between direct and indirect tax, Concept and features of GST, Need for GST, Framework of GST in India, Benefits of GST, Constitutional Provisions. Practical- Poster presentation on Introduction on GST	15
II	Charge of GST: Theory : Extent and Commencement of CGST Act, SGST Act and UTGST Act, Levy and Collection of CGST, Composition Levy, Extent and Commencement of IGST Act, Levy and Collection of IGST Practical: Organize Group Discussion and Seminars of Students on GST.	15

Reference Books:

1. Manoharan, T. N.: Direct Taxes: Snow White Publications, New Delhi
2. Singhanian, Monica: Students Guide to Income Tax and GST, Taxmann, New Delhi
3. Sury, M.M. : Goods and Services Tax in India
4. Agarwal, CAVK: GST Guide for Students, Neelam Book House, Delhi
5. Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi
6. Thakkar, Vishal: GST for the Layman, TV 18 Broad cast Ltd.,
7. The Institute of Chartered Accountants of India, Study Material for CA

Inter/Final

Journals

1. Journal of Accounting and Taxation: The Academic Journals
2. The Chartered Accountant: The Institute of Chartered Accountants of India

**Title of Paper –Advanced Cost Accounting Paper XII (DSC12)
(Introduction to GST)**

Written Examination			
Total Marks = 40 Time=2 hours			
Instructions: 1) Question No. 1 & 2 are COMPULSORY			
2) Attempt any Three questions from Que. No. 3 to 5			
Question	Nature of Question	Marks	
Question No1	A) Choose the appropriate alternative B) True or False	05 03	8
Question No 2	Short Notes [Any 2 out of 4]	8	
Question No 3	Long answer question/ practical problem	8	
Question No 4	Long answer question/ practical problem	8	
Question No 5	Long answer question/ practical problem	8	
Question No 6	a. Short answer question/ problem b. Short answer question/ problem	04 04	
Internal Evaluation			10
Grand Total			50

VIVEKANAND COLLEGE, KOLHAPUR (EMPOWERED AUTONOMOUS)

M. Com. Part – II CBCS

Semester – IV

Title of Paper- Advanced Cost Accounting Paper-XIII (DSC10ACA41)

(COST ACCOUNTING STANDARDS(Paper– II)

Theory Marks: 80 Teaching Hours Credits – 4



Course Outcomes:

After studying this course students shall be able to:

1. Know the cost accounting standards in India.
2. Know the application of cost accounting standards.

Module	Content	Teaching Hrs
I	CAS13– 15 CAS13 Cost of service cost center CAS14 Pollution control cost CAS15 Selling and distribution overheads Practical: Visit any manufacturing unit or office of CMA to know the application of Cost Accounting Standards.	15
II	CAS 16– 18 CAS 16 Depreciation and amortization CAS 17 Interest and financing charges. CAS 18 Research and Development cost Practical: Visit any manufacturing unit or office of CMA to know the application of Cost Accounting Standards.	15
III	CAS 19– 21 CAS 19 Joint costs CAS20 Royalty and technical know-how fee CAS21 Quality control Practical: Visit any manufacturing unit or office of CMA to know the application of Cost Accounting Standards.	15
IV	CAS 22– 24 CAS 22 Manufacturing cost CAS 23 Overburden removal cost CAS 24 Treatment of revenue in cost statements.	15

	Practical: Visit any manufacturing unit or office of CMA to know the application of Cost Accounting Standards.	
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Reference:

1. Cost Accounting Standards Issued by Institute of Cost and Management Accountants of India.

Guidelines:

By considering the weight the problems may be asked on the CAS No.3,4,5,6,7,8,9,10,11,12,

Title of Paper-

Advanced Cost Accounting Paper-XIII (COSTACCOUNTING STANDARDS Paper-II)

Written Examination			
Total Marks = 80 Time=3 hours			
Instructions: 1) Question No. 1 & 2 are COMPULSORY			
2) Attempt any Three questions from Que. No. 3 to 6			
Question	Nature of Question	Marks	
Question No1	A) Choose the appropriate alternative	10	
	B) True or False	06	
Question No 2	Short Notes [Any 4 out of 6]	16	
Question No 3	Long answer question/ practical problem	16	
Question No 4	Long answer question/ practical problem	16	
Question No 5	Long answer question/ practical problem	16	
Question No 6	a. Short answer question/ problem	08	80
	b. Short answer question/ problem	08	
Internal Evaluation			20
Grand Total			100

M.Com- II Semester- III

Business Finance-I (DSE09 BF 31)/ (DSE10BF 31)/ (DSE11BF 31)

Theory: 80 Credit: 4



Course Outcomes: After Studying this course, students shall be able to:

- 1) Under stand fundamental concepts of business finance and examine various financed decisions
- 2) Explain different types of capital structure
- 3) Know, compare and appraise various long-term and short-term sources of finance
- 4) Demonstrate different types of sources of Working Capital and various components of Working Capital Management

Module	Content	Teaching Hrs
I	Environment of Business Finance: (a) Business Finance: Concept, scope and significance of Business Finance (b) Financial Goal: Profit Maximization Vs Wealth Maximization, Relationship of finance with other area so fmanagement (c) Finance Decisions: Investment decision, Finance decision, Dividend decision and Liquidity decision (d) Capitalization: Concept and Theories of Capitalization Over-capitalization and Under-capitalization: Concept, causes, effects and remedie	15
II	Capital Structure: (a) Capital Structure: Meaning, Importance- Cardinal Principles of Capital Structure: Cost, Risk, Control, Flexibility and Timing (b) Factors in influencing the capital structure (c) Cost of Capital: Meaning, Significance and Weighted Average Cost of Capital (WACC)	15
III	Sources of Finance: (a) Shares: Equity Shares, Equity Shares with differential rights, Preference Shares, Employee's Stock Option (ESOP)- Meaning, Characteristics, Advantages and Limitations (b) Debentures and Term Loans: Meaning, characteristics, merits, demerits (c) Venture Capital: Concept, process, merits and demerits	15
IV	Working Capital Management: (a) Working Capital: Concept, types and significance- Factors Determining working capital requirement (b) Sources of Working Capital: Accruals, trade-credit, commercial banks, public deposits, inter-corporate- deposits, short-term loans from financial institutions and commercial paper (CP) (c) Working Capital Management: Cash Management, Liquidity Management, Receivables Management and	15

Inventory Management (Only concepts and techniques)	
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Recommended Books:

1. Corporation Finance-S.C.Kuchhal
 2. Financial Management Taxmann-Ravi M. Kishore, Allied Services Pvt. Ltd. New Delhi
 3. Financial Management-Prassanna Chandra, TMH, New Delhi
 4. Financial Management-Rajiv Shrivastava and Anil Misra, Oxford University Press, New Delhi
 5. Financial Management-Dr. Anil Kumar Dhagat, Kognit Learning Solutions Inc. Dreamtech Press, New Delhi
 6. Finance Finance-Finance for Non-finance Executives, Prasanna Chandra, Tata McGraw Hill Education Pvt. Ltd., New Delhi
 7. Essentials of Business Finance-Dr. R.M. Shrivastav
 8. Financial Management-Pandey, I.M. -Vikas Publications, Delhi.
 9. Corporate Finance Policy- Guthmann and Dougall
 10. Readings in Indian Financial Services- Digvijay
 11. Corporate Finance-Brealey, Richard A. & Steward C Myers
 12. Fundamentals of Financial Management, Van Horne, J.C. and J.M. Wachowicz Jr- Prentice-Hall, Delhi
- Financial Management-Text & Cases: - Briham & Ehrhardt- CENGAGE Learning India (P) Ltd., New Delhi

Total Marks = 80 Time = 3 hours Instructions: 1) Question No. 1 & 2 are COMPULSORY 2) Attempt any Three questions from Que. No. 3 to 6			
Question	Nature of Question	Marks	
Question No. 1.	A) Choose the appropriate alternative B) True or False	10 06	
Question No. 2.	Short Notes [Any 4 out of 6]	16	
Question No. 3.	Long answer question	16	
Question No. 4.	Long answer question	16	
Question No. 5.	Long answer question	16	
Question No. 6.	a. Short answer question b. Short answer question	08 08	80
Internal Evaluation			20
Grand Total			100

M. Com. Part – II CBCS

Semester – IV

Title of Paper- Advanced Cost Accounting Paper-XIV (DSC10ACA41)

(Cost and Management Audit)

Theory Marks: 80 Teaching Hours Credits – 4

Course Outcomes:

After studying this course students shall be able to:

1. Understand the Concept of Cost Audit.
2. Understand the Concept of Management Audit.
3. Determine Internal Control and Internal Audit.
4. Know the cases of Performance Analysis.



Module	Content	Teaching Hrs
I	Cost Audit Nature, Scope, utility and advantages of cost audit. Companies (Cost records and audit) Rules 2014. Professional Ethics, misconduct, offences and penalties. Cost Auditing and Assurance Standards, format of Cost Audit Report- XBRL-Salient Features. Practical: Visit to any CA/CMA firm and discuss about cost audit.	20
II	Management Audit Meaning, nature and Scope of Management Audit, Audit of Management Process and Functions. Management Audit in Different functions-Corporate Objective and Culture, Corporate Service Audit, Consumer Service Audit, Energy Audit, Productivity Audit Efficiency Audit, Corporate Social Responsibility Audit, Practical: Visit to any CA/CMA firm and discuss about management audit.	10
III	Internal Control, Internal Audit and Operational Audit Internal Control-concept, objectives, scope, structure, limitation, Evaluation of Internal Control. Internal Auditing- Meaning, Evaluation of profession, Internal Audit Under Companies Act, 2013, Preparation for an audit, Internal Audit in Different sector (Audit of Hospital, Audit of Hotels, Audit of Self Help Groups) Operational Audit- Meaning, salient features of Internal Audit and Operation Audit.	15

	Practical: Visit to any manufacturing industry and discuss about internal control and internal audit.	
IV	Case Study on Performance Analysis Assessment of Performance, Utility Consumption, Value Addition, Inventory Valuation Practical: Practice some case studies on above subjects.	15

Reference:

1. Cost and Management Audit Study Notes of The Institute of Cost Accountant of India.

Title of Paper-

Advanced Cost Accounting Paper-XIV(Cost and Management Audit)

Written Examination			
Total Marks = 80 Time=3 hours			
Instructions: 1) Question No. 1 & 2 are COMPULSORY			
2) Attempt any Three questions from Que. No. 3 to 6			
Question	Nature of Question	Marks	
Question No1	A) Choose the appropriate alternative	10	
	B) True or False	06	
Question No 2	Short Notes [Any 4 out of 6]	16	
Question No 3	Long answer question/ practical problem	16	
Question No 4	Long answer question/ practical problem	16	
Question No 5	Long answer question/ practical problem	16	
Question No 6	a. Short answer question/ problem	08	80
	b. Short answer question/ problem	08	
Internal Evaluation			20
Grand Total			100

M. Com. Part – II CBCS

Semester – IV

Title of Paper- Advanced Cost Accounting Paper-XV (DSC10ACA41)

Theory Marks: 80 Teaching Hours Credits – 4

Course Outcomes:

After studying this course students shall be able to:

1. Understand the concept Corporate Social Responsibility Accounting and Forensic Accounting
2. Familiar with preparing Accounting for Package and Empties.
3. Understand the cost accounting practices being used in business organizations.



Module	Content	Teaching Hrs
I	Corporate Social Responsibility Accounting Introduction, Concept, the specific provisions regarding corporate social responsibility According as per companies Act 2013 Section 135. Forensic Accounting - Introduction, meaning, concept .scope and significance. Practical -Arrange the group discussions on CSR.	20
II	Accounting for Package and Empties Introduction- Concept, methods of accounting- Packages Stock Account and Reserve/Suspense Account method and Packages stock and Trading Account Method-Problems. Practical -Arrange the seminar or accounting for packages and empties	15
III	Study of Cost Accounting Procedure and Practices and Maintenance of Cost Accounting Records of any Manufacturing/ Service Industry through physical visits.	40
IV	Report of the above Activity.	20

References:

1. CS AnkurSrivastav and CS ShrutiSrivastav (2023); 'Corporate Social ResponsibilityTaxmannPublicationsPrivateLimited;59/32,NewRohtakRoad,NewDelhi110005,EmailId:sales@taxmann.com,PhoneNumber:011-45562222
2. StudyMaterialsofInstituteofCostAccountantsofIndia.
3. Arulnandan,M.A.andRaman,K.S.(2018).Advanced AccountancyCorporateAccounting)Vol.II,HimalayaPublishingHouse,Mumbai.
4. Gupta,R.L.andRadhaswamy,M.(2018).AdvancedAccountancyVol.II,SultanChandandSons; New Delhi.

5. Shukla M.C.; Grewal T.S. and Gupta S.C.-Advanced Accounts; S. Chand and Co. New Delhi
6. Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida.
7. S.N. Maheshwari, Advanced Accountancy
8. D.S. Rawat, Advanced Accountancy
9. Dr. B.M. Agarwal and Dr. M.P. Gupta, Advanced Accountancy (Text and Problems) For C.A. Inter (Group-II)
10. Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press.

Title of Paper-

Advanced Cost Accounting Paper-XV ()

Written Examination			
Total Marks = 80 Time=3 hours			
Instructions: 1) Question No. 1 & 2 are COMPULSORY			
2) Attempt any Three questions from Que. No. 3 to 6			
Question	Nature of Question	Marks	
Question No 1	A) Choose the appropriate alternative	10	80
	B) True or False	06	
Question No 2	Short Notes [Any 4 out of 6]	16	
Question No 3	Long answer question/ practical problem	16	
Question No 4	Long answer question/ practical problem	16	
Question No 5	Long answer question/ practical problem	16	
Question No 6	a. Short answer question/ problem	08	
	b. Short answer question/ problem	08	
Internal Evaluation			20
Grand Total			100

M.Com- II Semester- IV

Business Finance-II(DSE09 BF 41)/ (DSE10BF 41)/ (DSE11BF 41)

Theory: 80 Credit: 4



Course Outcomes: After Studying this course, students shall be able to:

After studying this course, students will be able to...

- 1) Apply practical trading techniques in Indian stock market
- 2) Understand how to build and evaluate the portfolio and different facets of portfolio management
- 3) Demonstrate conceptual understanding of Corporate Restructuring
- 4) Know recent trends in business finance scenario

With specific reference to Startup Funding, Angel Financing and Fin Tech services Working Capital Management

Module	Content	Teaching Hrs
I	Indian Capital Markets: (a) Primary Capital Market: Meaning, Functions, Methods Of selling corporate securities in primary capital market-Underwriting Of Securities, IPOV/sFPO (b) Secondary Capital Market (Stock Exchange): Meaning, Functions of stock exchange. Online trading procedure on a stock exchange, Role of SEBI in regulating capital markets in India (c) Mutual Funds: Concept, Importance, Types, Objectives Of AMFI	15
II	Portfolio Management, Financial Inclusion and Micro Finance: (a) Portfolio Management: Meaning, importance, objectives Portfolio risk & return, Portfolio Construction, Portfolio Revision and Portfolio Evaluation (b) Financial Inclusion: Meaning, Need and Financial Inclusion Schemes	15
III	Corporate Restructuring: (a) Corporate Failure: Meaning, causes and remedies, major corporate failures in India (b) Corporate Restructuring: Meaning, Benefits, Forms of Corporate Restructuring: Mergers, Amalgamation, Acquisitions/ Takeover, Joint Ventures, Demergers, Divesture, Buy-Outs, Strategic alliances, Buy-Back of Shares	15
IV	Recent trends in Business Finance: (a) Startups Funding: Fundraising norms for startups Schemes Available for new startups by Government in the form of Finances, SEBI regulations on startup listing and fundraising, Venture Capital V/s Private Equity (b) Angel funding: Origin of angel funding, SEBI regulations on angel funding- (c) Financial Technology (Fin Tech): Meaning, Application of Fin-Tech to different areas of finance, Fintech companies in India	15

Recommended Books:

- 1) Investment and Securities Market in India-V.A. Avdhani
- 2) Security Analysis and Portfolio Management-Sasidharan/Mathews
- 3) Security Analysis and Portfolio Management-Punithavathy Pandian
- 4) Finance Sense---
Finance for Nonfinance Executives, Prasanna Chandra, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- 5) Stock Exchange and Investment-Raghunathan
- 6) Stock Exchange Trading in India-Gupta L.C.
- 7) Portfolio Management Handbook-Robert A. Strong
- 8) Investment Analysis and Portfolio Management-Frank K. Reilly & Keith C. Brown
- 9) Understanding Micro Finance: Pamda D.K. , Wiley India, New Delhi
- 10) Mergers and Acquisitions-PMohan Rao, Deep & Deep Publications
- 11) Corporate Mergers, Amalgamations & Take Over-Verma J.C.
- 12) Corporate Restructuring and Indian Perspective-Mattoo P.K
- 13) Funding Your Startups: Druv Nath, Penguin Books India PVT, Limited (2020)
- 14) Fin Tech Future: Sanjay Phadake, SAGE Publishing India (2020)
- 15) Financial Technology (Fin Tech) and Digital Banking in India: Jaspal Singh New Century Publications (2022)
- 16) Angel Financing: How to find and invest in Private Equity: Gerald Benjamin, John Wiley and Sons (1999)

Total Marks = 80 Time=3 hours			
Instructions: 1) Question No. 1 & 2 are COMPULSORY			
2) Attempt any Three questions from Que. No. 3 to 6			
Question	Nature of Question	Marks	
Question No.1.	A) Choose the appropriate alternative	10	80
	B) True or False	06	
Question No. 2.	Short Notes [Any 4 out of 6]	16	
Question No. 3.	Long answer question	16	
Question No. 4.	Long answer question	16	
Question No. 5.	Long answer question	16	
Question No. 6.	a. Short answer question	08	
	b. Short answer question	08	



M.Com-II Semester-IV

Research Project (REP11AAC41/REP11ACA41/REP11BAM41)

Guidelines for Research Projects M. Com. II, Sem. IV (6 Credits)

A) For Research Students

1. Project Report shall be prepared by the students individually and under the guidance of the concerned teacher (Project Guide).
2. The Report can be prepared on any course (subject) under the faculty of Commerce (UG and PG).
3. The Report may be based on primary data or secondary data.
5. The Project Report which is to be prepared in M. Com. II, Semester IV should be based on Survey Method of Research.
6. The outline of the Project Report should be as follows – For the Research Project of M. Com. II, Semester IV (6 credits)

The Project Report shall consist of at least typed 75 pages

Chapter I – Introduction and Research Methodology (5-7 pages) - Introduction, Statement of the Problem (Need of the study), Significance of the Study, Objectives of the Study, Research Methodology, Sampling (sample size should at least 50), Scope and Limitations of the Study

Chapter II – Conceptual or Theoretical Background or Framework (5-7 pages)

Chapter III – Profile of the Study Area (5-7 pages) Chapter IV – Analysis and Interpretation of Data – (50-55 pages)

Chapter V – Findings, Suggestions and Conclusion (3-5 pages)

7. The technical specifications for preparation of Project Report are

- Font – Times New Roman • Font Size – Main Heading – 16, Heading – 14, sub-heading 12 Bold and writing – 12

- Line spacing – 1.5 inches • Spacing when one point over and next point start – if required single enter. • Page size – A4

- Margin – 1” to all sides • Numbering – every point is to be numbered as 1.1, 1.2 etc. and sub-points as 1.1.1, 1.1.2 etc. • Tables – every table must have title and number

- Use front and back pages. Single side typed projects will not be accepted.

- Colour Pages – only if required

- Content – for chapters, for table and for graphs & diagrams

8. Graphs should be drawn only the table includes three or more variables. ‘One variable – one table – one graph - one line analysis – one page’ format must be avoided. To analyse the data more precisely and to interpret rightly students should try to accommodate two or more variables in one table.

9. The references or bibliography must be given at the end of the report. It should contain – Name of the Author, Title of the Book or Title of the Research Paper or Article, Name of the Publication or Name of the Journal and Year of the publication or issue and month of publication of journal. Generally, the references are sequenced in alphabetical order of the name of the author.

10. Every student should give Annexure at the end of the Project Report. It will include 14 1 questionnaire, interview schedule, list of the sample respondents (if possible, provide mobile number, short address and their designation) and any other information or data which is important part of the study.

11. One copy of final typed Project Report should be submitted to the concerned department of the college on or before the date fixed by the concerned coordinator.

B) For Research Guides

1. All teachers teaching to the M. Com. Programme, whether they are appointed on CHB or Temporary or Contributory or Visiting or Full Time, are eligible for guiding for the Research Project. It is the responsibility of every teacher teaching to the M. Com. Programme to guide to the students allotted to them by the coordinator of M. Com. Programme of the concerned college.

2. The guide should check title and objectives of the study carefully and see that the objectives are set considering the title of the study.

3. The guide should check the questionnaire or interview schedule is designed in such a way that it will able to collect data to satisfy the objectives.

4. The guide should check the presentation of data and analysis and interpretation of data satisfy the objectives of the study, findings are based on the data and suggestions are given on the basis of the data and findings.

C) For Panel of Experts

1. Every student will be evaluated separately for Project Report and Viva

2. The panel of experts will assess the Project Report on the basis of originality, research contribution, way of analysis and interpretation, findings etc.

3. Viva will be conducted for every student individually. The panel of experts will assess the knowledge of students by asking question orally on research process and project report. They will try to verify that the student has done the project on his own and also identify his/her insight in the research problem concerned.

4. The panel of experts will consist of three experts. One of them of will be chairman, second external examiner and third internal examiner.

5. All the experts will be appointed by the university. However, internal examiner will be from the concerned college. If any teacher from the concerned college is not eligible to appoint as an examiner, a teacher from the nearby college will be appointed as internal examiner.

6. The car is allowed to the external examiners. However, the experts should try to use one car for both of them, if the route is same or at least distance.
7. For the Research Project of M. Com. II, Semester IV (6 credits), the total marks for research project will be 150. Out of these, 90 marks for Research Project and 60 Marks for Viva. Percentage of marks required for passing is 40% and the student should pass separately in Research Project and Viva.
8. The schedule for assessment of Research Project and Viva will be prepared by the university authority. However, it will be conducted preferably immediately after the theory examination or semester end examination.

5
"Dissemination of Education for Knowledge, Science and Culture"
- Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha's
Vivekanand College, Kolhapur (Empowered Autonomous)



DEPARTMENT OF COMMERCE

M. Com. Part - II

Semester-III&IV

SYLLABUS

Group-C Business Administration

NEP

To be implemented from Academic Year 2024 - 25

Sr. No.	Course Abbr.	Course code	Course Name	Teaching Scheme Hours/week		Examination Scheme and Marks				Course Credits
				TH	PR	ESE	CIE	PR	Marks	
Semester-III										
1	DSC-IX	DSC11BAM31	Bus. Administration -IX	4	-	80	20	-	100	4
2	DSC-X	DSC11BAM32	Bus. Administration -X	4	-	80	20	-	100	4
3	DSC-XI	DSC11BAM33	Bus. Administration -XI	4	-	80	20	-	100	4
4	DSC-XII	DSC11BAM34	Bus. Administration -XII	2	-	40	10	-	50	2
5	DSE-III	DSE11BF31	Business Finance- I	4	-	80	20	-	100	4
6	REP-I	REP11BAM31	Research Project	4	-	80	20	-	100	4
Total				22	-	440	110	-	550	4
Semester-IV										
1	DSC-XIII	DSC11BAM41	Bus. Administration -XIII	4	-	80	20	-	100	4
2	DSC-XIV	DSC11BAM42	Bus. Administration -XIV	4	-	80	20	-	100	4
3	DSC-XV	DSC11BAM43	Bus. Administration -XV	4	-	80	20	-	100	4
4	DSE-IV	DSE11BF41	Business Finance- II	4	-	80	20	-	100	4
5	REP-II	REP11BAM41	Research Project	6	-			-	150	6
Total				22	-	440	110	-	550	4
Total Marks for Two Years P.G Degree Programme				88	-	1760	440	-	2200	88

M.Com- II Semester- III

Business Finance-I (DSE09 BF 31)/ (DSE10BF 31)/ (DSE11BF 31)

Theory: 80 Credit: 4



Course Outcomes: After Studying this course, students shall be able to:

- 1) Under stand fundamental concepts of business finance and examine various financed decisions
- 2) Explain different types of capital structure
- 3) Know, compare and appraise various long-term and short-term sources of finance
- 4) Demonstrate different types of sources of Working Capital and various components of Working Capital Management

Module	Content	Teaching Hrs
I	Environment of Business Finance: (a) Business Finance: Concept, scope and significance of Business Finance (b) Financial Goal: Profit Maximization Vs Wealth Maximization, Relationship of finance with other area so fmanagement (c) Finance Decisions: Investment decision, Finance decision, Dividend decision and Liquidity decision (d) Capitalization: Concept and Theories of Capitalization Over-capitalization and Under-capitalization: Concept, causes, effects and remedie	15
II	Capital Structure: (a) Capital Structure: Meaning, Importance- Cardinal Principles of Capital Structure: Cost, Risk, Control, Flexibility and Timing (b) Factors in influencing the capital structure (c) Cost of Capital: Meaning, Significance and Weighted Average Cost of Capital (WACC)	15
III	Sources of Finance: (a) Shares: Equity Shares, Equity Shares with differential rights, Preference Shares, Employee's Stock Option (ESOP)- Meaning, Characteristics, Advantages and Limitations (b) Debentures and Term Loans: Meaning, characteristics, merits, demerits (c) Venture Capital: Concept, process, merits and demerits	15
IV	Working Capital Management: (a) Working Capital: Concept, types and significance- Factors Determining working capital requirement (b) Sources of Working Capital: Accruals, trade-credit, commercial banks, public deposits, inter-corporate- deposits, short-term loans from financial institutions and commercial paper (CP) (c) Working Capital Management: Cash Management, Liquidity Management, Receivables Management and	15

Inventory Management (Only concepts and techniques)	
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Recommended Books:

1. Corporation Finance-S.C.Kuchhal
 2. Financial Management Taxmann-Ravi M.Kishore, Allied Services Pvt. Ltd. New Delhi
 3. Financial Management-Prassanna Chandra, TMH, New Delhi
 4. Financial Management-Rajiv Shrivastava and Anil Misra, Oxford University Press, New Delhi
 5. Financial Management-Dr. Anil Kumar Dhagat, Kognit Learning Solutions Inc. Dreamtech Press, New Delhi
 6. Finance Finance-Finance for Non-finance Executives, Prasanna Chandra, Tata McGraw Hill Education Pvt.Ltd., New Delhi
 7. Essentials of Business Finance-Dr.R.M.Shrivastav
 8. Financial Management-Pandey, I.M. -Vikas Publications, Delhi.
 9. Corporate Finance Policy- Guthmann and Dougall
 10. Readings in Indian Financial Services- Digvijay
 11. Corporate Finance-Brealey, Richard A. & Steward C Myers
 12. Fundamentals of Financial Management, Van Horne, J.C. and J.M Wachowicz Jr- Prentice-Hall, Delhi
- Financial Management-Text & Cases: - Briham & Ehrhardt- CENGAGE Learning India (P) Ltd., New Delhi

Total Marks = 80 Time = 3 hours Instructions: 1) Question No. 1 & 2 are COMPULSORY 2) Attempt any Three questions from Que. No. 3 to 6			
Question	Nature of Question	Marks	
Question No.1.	A) Choose the appropriate alternative B) True or False	10 06	
Question No. 2.	Short Notes [Any 4 out of 6]	16	
Question No. 3.	Long answer question	16	
Question No. 4.	Long answer question	16	
Question No. 5.	Long answer question	16	
Question No. 6.	a. Short answer question b. Short answer question	08 08	80
Internal Evaluation			20
Grand Total			100



Vivekanand College, Kolhapur (Empowered Autonomous)
 M.Com Part – II- Sem – III (NEP)
 Business Administration Paper -IX (International Business)(DSC11BAM31)
 Final Syllabus (w.e.f. A.Y. 2024-25)

Course outcomes: After successful completion of this course, the students will be able-

1	To impart knowledge of International Business.
2	To explain the concepts of International Business Environment.
3	To apply concepts of Strategy Development.
4	To demonstrate the process of International Economics Institutions and Integrations.

Module	Content	No. of Hrs.
I	International Business :- Introduction, Scope, Reasons for International Trade, Theories of International Trade (Only Concept, Features, Limitations), Non-Tariff Barriers, Balance of Payment, Disequilibrium of Balance of Payment and its Remedial Measures, Balance of Trade, Orientation in Overseas Business, India's New Foreign Trade Policy.	15
II	International Business Environment :- Introduction, Components Of International Business Environment, Opportunities and threats of Indian Companies in International Market, Different Modes of Entry in International Market, Ethical Issues in International Business, Foreign Direct Investment (FDI)- Concept, Recent Trends of Foreign Direct Investment In India.	15
III	Strategy Development in International Business : Introduction, Global Expansions Plans, Value Chain analysis – Concept, Porter's Value Chain Framework, Green Field Investment – Concept, Advantages, Disadvantages, Strategic Alliance- Concept, Advantages, Disadvantages, Use of Computers in Management Applications- MIS	15
IV	International Economics Institutions and Integrations :- Economic Integration – Meaning, Levels of Economic Integrations, ASEAN, SAARC, NAFTA, IFC World Trade Organisation (WTO)- Principles, Agreements, TRIPs (Trade Related intellectual Property Rights) , Indian Patent Law (Only Meaning), Indian Patent Act (Only Meaning)	15

Reference Books:

1. International Business: Competing in the Global Marketplace Paperback
2. by Charles W. L. Hill (Author), K Arun.
3. International Business: The Challenges of Globalization, 9th edition.
4. John J. Wild and Kenneth L. Wild Published by Pearson (July 22nd 2019).
5. International Business: Text and Cases by Francis Cherunilam.
6. International Business ,Jaiswal, Himalya Publishing House.
7. International Business Text and Cases by P SubhaRao
8. International Business by V.K.Bhalla
9. International Business by Hill and Jain
10. The International Business Environment by AnantSundaram

Vivekanand College, Kolhapur (Empowered Autonomous)
M.Com Part – II- Sem – Sem-III (NEP)
Business Administration Paper -IX (International Business) (DSC11BAM31)
Nature of Question Paper

Total Marks = 80 Time=3 hours

Instructions: 1) Question No. 1 & 2 are COMPULSORY
2) Attempt any Three questions from Que. No. 3 to 6

Question	Nature of Question	Marks	
Question No.1.	A) Choose the appropriate alternative B) True or False	10	80
Question No. 2.	Short Notes [Any 4 out of 6]	06	
Question No. 3.	Long answer question	16	
Question No. 4.	Long answer question	16	
Question No. 5.	Long answer question	16	
Question No. 6.	a. Short answer question	08	
	b. Short answer question	08	
Internal Evaluation			20
Grand Total			100



Vivekanand College, Kolhapur (Empowered Autonomous)
M.Com Part – II- Sem – III (NEP)

Business Administration Paper -X (Accounting for Management) (DSC11BAM32)
Final Syllabus (w.e.f. A.Y. 2024-25)

Course outcomes: After successful completion of this course, the students will be able-	
1	To identify the importance of Accounting in business organizations.
2	To understand the Accounting terminologies and process for business organizations.
3	To apply the principles of Accounting in financial transactions of business organizations.
4	To implement Accounting process through computerized Accounting software.

Module	Content	No. of Hrs.
I	<p>Accounting as an information system</p> <p>(a) Business activity: concept and classification of accounting, (b) Financial Accounting- Need for Accounting, Internal and External users of accounting information. Business transactions; Nature of accounting transactions. (c) Double entry system, Accounting equation, Branches of Accounts and Types of Accounts. Golden rules of accounting.</p> <p>Accounting Fundamentals</p> <p>(a) Accounting Principles, Concepts and Conventions (b) Capital and Revenue transactions - capital and revenue expenditures, capital and revenue receipts (c) Double entry system (d) Journal, Ledger, Accounting cycle</p>	15
II	<p>Accounting Equation</p> <p>(a) Definition of balance sheet (b) components of balance sheet (c) Assets, Liabilities, Stockholders equity, (d) Companies Wealth</p> <p>Trial Balance and Final Accounts</p> <p>(a) Preparation of trial balance (b) Preparation of Final Accounts for Sole Proprietors (c) Final Accounts of Partnership Firms</p>	15
III	<p>Subsidiary Books:</p> <p>(a) All subsidiary books: Sales books, sales return book, purchase book, purchase return book, bills receivable book, bills payable book, cash book (b) Cash book (Single column double column, and three column cash book), petty cash book and journal proper.</p> <p>Depreciation Accounting – Brief of various Methods, Computation and Accounting Treatment of Depreciation (Straight line and Diminishing Balance Method); Change in Depreciation Methods</p>	15
IV	<p>Computerized accounting:</p> <p>(a) Concept, features, importance, components of Computerized Accounting Software (b) Overview of Tally ERP 9: Features of Tally ERP 9, Advanced Accounting & Inventory Features, F11 Features, F12 Features, (c) Functions with Tally ERP 9: Recording Transactions, Adv. Accounting Vouchers, Adv. Inventory Vouchers, Cost Categories</p>	15

Reference Books:**Books Recommended:**

1. Dr.S.N.Maheshwari, Dr Suneel.K.Maheshwari and CA Sharad K. Maheshwari :- "A Textbook of Accounting for Management"; Vikas Publishing House.
2. Dr.JawaharLal :-"Accounting for Management"; Himalaya Publishing House
3. 4. S.K.Bhattacharya and John Dearden revised by S.Venkatesh,Banglore :-"Accounting for Management Text and Cases"; Vikas Publishing House.
4. S.P.Jain and K.L.Narang :-"Solution to Problems On Accountancy";Kalyani Publishers
5. T.S .Grewal,M.W.Smarth,S.M.Somani,B.C.Parekh :- "First course in Book -keeping and Accountancy" ;S. Chand & Co. New Delhi.
6. R.L.Gupta :- "Introduction to Accountancy"; S. Chand & Co. New Delhi
7. Robert Anthony,David Hawkins, Kenneth Merchant :-"Accounting" ;Tata McGraw- Hill Publishing Company Limited.
8. Rajan Chougale:- "Computerized Financial Accounting Using Tally"
9. Tally Education (2018) :- "Official Guide to Financial Accounting Using Tally. ERP 9 with GST"

Vivekanand College, Kolhapur (Empowered Autonomous)

M.Com Part – II- Sem – Sem-III (NEP)

Business Administration Paper -X (Accounting for Management) (DSC11BAM32)

Nature of Question Paper

Total Marks = 80 Time=3 hours			
Instructions: 1) Question No. 1 & 2 are COMPULSORY			
2) Attempt any Three questions from Que. No. 3 to 6			
Question	Nature of Question	Marks	
Question No.1.	A) Choose the appropriate alternative	10	80
	B) True or False	06	
Question No. 2.	Short Notes [Any 4 out of 6]	16	
Question No. 3.	Problem	16	
Question No. 4.	Problem	16	
Question No. 5.	Problem	16	
Question No. 6.	a. Problem / Shortanswerquestion	08	
	b. Problem/ Shortanswerquestion	08	
Internal Evaluation		20	
Grand Total		100	



Vivekanand College, Kolhapur (Empowered Autonomous)

M.Com Part – II- Sem – III (NEP)

Business Administration Paper -XI (Quality Management) (DSC11BAM33)

Final Syllabus (w.e.f. A.Y. 2024-25)

Course outcomes: After successful completion of this course, the students will be able-	
1	To ensure that students know tools of Quality Management.
2	To give students an understanding the contribution of quality Gurus
3	To make students familiar with quality standard
4	To explain and show in practice the benefits quality tools

Module	Content	No. of Hrs.
I	Introduction to Quality Management Evolution of Quality, Definition of Quality, Dimensions of Quality, Quality Control, Quality Assurance, Total Quality Management (TQM), Quality Management System, Quality Management Principles	15
II	Quality Gurus: Dr. Walter Shewhart: Contribution of Shewhart to quality management, Dr. Edwards Deming: Contribution of Deming to quality management, Philip B. Crosby: Contribution of Crosby to quality management, Dr. Joseph Juran: Contribution of Juran to quality management, Dr. Genichi Taguchi: Contribution of Taguchi to quality management, Dr. Shigeo Shingo: Contribution to Shigeo to quality management, Dr. Kaoru Ishikawa: Contribution of Ishikawa to quality management,	15
III	Quality Standards: ISO 9001: Structure, ISO Registration, Requirements, Benefits of ISO registration, o Examples of ISO Standard Benchmarking: Definition of Benchmarking, Reasons for Benchmarking, Types of Benchmarking, Benchmarking Process, Advantages of Benchmarking, Limitations of Benchmarking	15
IV	Quality Standards: Six Sigma: Concept, Importance of Six Sigma, Levels of Six Sigma, Kaizen: Concept, three pillars of kaizen, elements and Factors of Kaizen Vouchers, Adv. Inventory Vouchers, Cost Categories (d) Introduction to GST, Objectives of GST	15

Reference Books:

Books Recommended:

1. Out of the Crisis" by W. Edwards Deming

2. "Quality Is Free" by Philip B. Crosby
3. "Juran's Quality Handbook" by Joseph M. Juran and A. Blanton Godfrey
4. "What is Total Quality Control?: The Japanese Way" by Kaoru Ishikawa
5. "Zero Quality Control: Source Inspection and the Poka-Yoke System" by Shigeo Shingo
6. "The Quality Toolbox" by Nancy R. Tague
7. "The Toyota Way" by Jeffrey K. Liker
8. "Lean Thinking" by James P. Womack and Daniel T. Jones
9. "The Goal: A Process of Ongoing Improvement" by Eliyahu M. Goldratt and Jeff Cox
10. "Introduction to Statistical Process Control" by Douglas C. Montgomery

Total Marks = 80 Time=3 hours			
Instructions: 1) Question No. 1 & 2 are COMPULSORY			
2) Attempt any Three questions from Que. No. 3 to 6			
Question	Nature of Question	Marks	
Question No.1.	A) Choose the appropriate alternative	10	80
	B) True or False	06	
Question No. 2.	Short Notes [Any 4 out of 6]	16	
Question No. 3.	Problem	16	
Question No. 4.	Problem	16	
Question No. 5.	Problem	16	
Question No. 6.	a. Problem / Short answer question	08	
	b. Problem/ Short answer question	08	
Internal Evaluation			20
Grand Total			100

Title of Paper –Business Administration Paper XII (DSC11BAM34)

(Introduction to GST)

Theory: 40 Marks Teaching Hours Credits – 2



Course Outcomes

After studying this course, the students shall be able to:

1. Understand the concept of Goods and Services Tax.
2. Know the legal provisions regarding GST.

Module	Contents	Teaching Hours
I	Introduction to GST: Theory Difference between direct and indirect tax, Concept and features of GST, Need for GST, Framework of GST in India, Benefits of GST, Constitutional Provisions. Practical- Poster presentation on Introduction on GST	15
II	Charge of GST: Theory : Extent and Commencement of CGST Act, SGST Act and UTGST Act, Levy and Collection of CGST, Composition Levy, Extent and Commencement of IGST Act, Levy and Collection of IGST Practical: Organize Group Discussion and Seminars of Students on GST.	15

Reference Books:

1. Manoharan, T. N.: Direct Taxes: Snow White Publications, New Delhi
2. Singhania, Monica: Students Guide to Income Tax and GST, Taxmann, New Delhi
3. Sury, M.M. : Goods and Services Tax in India
4. Agarwal, CAVK: GST Guide for Students, Neelam Book House, Delhi
5. Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi
6. Thakkar, Vishal: GST for the Layman, TV 18 Broad cast Ltd.,
7. The Institute of Chartered Accountants of India, Study Material for CA Inter/Final

Journals

1. Journal of Accounting and Taxation: The Academic Journals

Title of Paper –Advanced Cost Accounting Paper XII (DSC12)
GST)

(Introduction to

Written Examination

Total Marks = 40 Time=2 hours

Instructions: 1) Question No. 1 & 2 are **COMPULSORY**

2) Attempt any Three questions from Que. No. 3 to 5

Question	Nature of Question	Marks	
Question No1	A) Choose the appropriate alternative	05	8
	B) True or False	03	
Question No 2	Short Notes [Any 2 out of 4]	8	
Question No 3	Long answer question/ practical problem	8	
Question No 4	Long answer question/ practical problem	8	
Question No 5	Long answer question/ practical problem	8	
Question No 6	a. Short answer question/ problem	04	
	b. Short answer question/ problem	04	
Internal Evaluation			10
Grand Total			50

M.Com- II Semester- IV

Business Finance-II(DSE09 BF 41)/ (DSE10BF 41)/ (DSE11BF 41)

Theory: 80 Credit: 4



Course Outcomes: After Studying this course, students shall be able to:

After studying this course, students will be able to...

- 1) Apply practical trading techniques in Indian stock market
- 2) Understand how to build and evaluate the portfolio and different facets of portfolio management
- 3) Demonstrate conceptual understanding of Corporate Restructuring
- 4) Know recent trends in business finance scenario

With specific reference to Startup Funding, Angel Financing and Fin Tech services Working Capital Management

Module	Content	Teaching Hrs
I	Indian Capital Markets: (a) Primary Capital Market: Meaning, Functions, Methods Of selling corporate securities in primary capital market-Underwriting Of Securities, IPOV/sFPO (b) Secondary Capital Market (Stock Exchange): Meaning, Functions of stock exchange. Online trading procedure on a stock exchange, Role of SEBI in regulating capital markets in India (c) Mutual Funds: Concept, Importance, Types, Objectives Of AMFI	15
II	Portfolio Management, Financial Inclusion and Micro Finance: (a) Portfolio Management: Meaning, importance, objectives Portfolio risk & return, Portfolio Construction, Portfolio Revision and Portfolio Evaluation (b) Financial Inclusion: Meaning, Need and Financial Inclusion Schemes	15
III	Corporate Restructuring: (a) Corporate Failure: Meaning, causes and remedies, major corporate failures in India (b) Corporate Restructuring: Meaning, Benefits, Forms of Corporate Restructuring: Mergers, Amalgamation, Acquisitions/ Takeover, Joint Ventures, Demergers, Divesture, Buy-Outs, Strategic alliances, Buy-Back of Shares	15
IV	Recent trends in Business Finance: (a) Startups Funding: Fundraising norms for startups Schemes Available for new startups by Government in the form of Finances, SEBI regulations on startup listing and fundraising, Venture Capital V/s Private Equity (b) Angel funding: Origin of angel funding, SEBI regulations on angel funding- (c) Financial Technology (Fin Tech): Meaning, Application of Fin-Tech to different areas of finance, Fintech companies in India	15

Recommended Books:

- 1) Investment and Securities Market in India-V.A. Avdhani
- 2) Security Analysis and Portfolio Management-Sasidharan/Mathews
- 3) Security Analysis and Portfolio Management-Punithavathy Pandian
- 4) Finance Sense---
Finance for Nonfinance Executives, Prasanna Chandra, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- 5) Stock Exchange and Investment-Raghunathan
- 6) Stock Exchange Trading in India-Gupta L.C.
- 7) Portfolio Management Handbook-Robert A. Strong
- 8) Investment Analysis and Portfolio Management-Frank K. Reilly & Keith C. Brown
- 9) Understanding Micro Finance: Pamda D.K. , Wiley India, New Delhi
- 10) Mergers and Acquisitions-PMohan Rao, Deep & Deep Publications
- 11) Corporate Mergers, Amalgamations & Take Over-Verma J.C.
- 12) Corporate Restructuring and Indian Perspective-Mattoo P.K
- 13) Funding Your Startups: Druv Nath, Penguin Books India PVT, Limited (2020)
- 14) Fin Tech Future: Sanjay Phadake, SAGE Publishing India (2020)
- 15) Financial Technology (Fin Tech) and Digital Banking in India: Jaspal Singh New Century Publications (2022)
- 16) Angel Financing: How to find and invest in Private Equity: Gerald Benjamin, John Wiley and Sons (1999)

Total Marks = 80 Time=3 hours			
Instructions: 1) Question No. 1 & 2 are COMPULSORY			
2) Attempt any Three questions from Que. No. 3 to 6			
Question	Nature of Question	Marks	
Question No.1.	A) Choose the appropriate alternative	10	80
	B) True or False	06	
Question No. 2.	Short Notes [Any 4 out of 6]	16	
Question No. 3.	Long answer question	16	
Question No. 4.	Long answer question	16	
Question No. 5.	Long answer question	16	
Question No. 6.	a. Short answer question	08	
	b. Short answer question	08	



Vivekanand College, Kolhapur (Empowered Autonomous)
M.Com Part – II- Sem – IV (NEP)
Business Administration Paper -XIII (Information System)(DSC11BAM41)
Final Syllabus (w.e.f. A.Y. 2024-25)

Course outcomes: After successful completion of this course, the students will be able-	
1	To Identify the basic components of Management Information Systems
2	To Explain the scope of Information Systems (IS) in the organization.
3	To Identify the role of information systems in decision-making process.
4	To Understand the different phases of information system development process

Module	Content	No. of Hrs.
I	Introduction to Information System – Concept of Data and Information, Introduction and characteristics of Information System. Concept of Information System, Need and Scope of Information System, Components of Information Systems, Benefits of Information System, The use of information systems to add value to the organization	15
II	Types of Information Systems – Information needs at different organization levels. Major types of information systems in Organization- TPS-Introduction, need and significance. MIS –Introduction, need, characteristics and significance.	15
III	Information Systems for decision making Managers and Decision making, types of decision, phases in decision making Decision support systems (DSS) – characteristics, components and significance. Group decision support systems (GDSS), -Introduction, need, elements, characteristics and significance. Executive support systems (ESS) – Introduction, need and significance of ESS.	15
IV	Information System Development and Security Information System Development life Cycle, Overview of system development – System analysis, system design, completing the system development process. Challenges of Information System, Information systems vulnerability, Value of security and control in Business, Tools and technologies for information system security	15

Reference Books:

1. Management Information Systems, Kenneth C. Laudon, Prentice Hall
2. Management of Information systems – Jawadekar W.S.
3. Information systems management in practice – Ralph H. Sprague Jr. & Barbara C.McNurlin
4. Management of information systems – James A. O'Brien
5. Information system concepts for management – 4 th edition Lucas
6. Management of information systems – 2 nd edition – Kroenke David.

Vivekanand College, Kolhapur (Empowered Autonomous)
M.Com Part – II- Sem – IV (NEP)
Business Administration Paper -XIII (Information System)(DSC11BAM41)
Nature of Question Paper

Total Marks = 80 Time=3 hours

Instructions: 1) Question No. 1 & 2 are COMPULSORY

2) Attempt any Three questions from Que. No. 3 to 6

Question	Nature of Question	Marks	
Question No. 1.	A) Choose the appropriate alternative	10	
	B) True or False	06	
Question No. 2.	Short Notes [Any 4 out of 6]	16	
Question No. 3.	Long answer question	16	
Question No. 4.	Long answer question	16	
Question No. 5.	Long answer question	16	
Question No. 6.	a. Short answer question	08	
	b. Short answer question	08	
Internal Evaluation			20
Grand Total			100



Vivekanand College, Kolhapur (Empowered Autonomous)

M.Com Part – II- Sem – III (NEP)

Business Administration Paper -XV (Operation Management) (DSC11BAM43)

Final Syllabus (w.e.f. A.Y. 2024-25)

Course outcomes: After successful completion of this course, the students will be able-	
1	To help student learn operations management system and issues pertaining to management of productivity, manufacturing technology and facilities.
2	To provide students with various elements underline the basic functions of operations management.
3	To familiarize the students with various techniques of inventory control
4	To familiarize the students with various aspects of quality management. Expected Skills Implementation

Module	Content	No. of Hrs.
I	Introduction to Operations Management:- Introduction to the Operations management, operations functions, operations objectives – operations management decisions, significance of operations management in manufacturing & service environment, Interface of operations function with other functional areas- Productivity, factors affecting productivity, types of productivity. Future challenges in operations management	15
II	Facilities & Technology Management:- Facilities management (location of facilities, layout of facilities, maintenance of facilities) plant layout & materialshandling - Manufacturing technology management emerging technology options- automation & flexible automation, CAD/CAM, Group Technology, Just-in-time, flexible Manufacturing system, lean manufacturing system	15
III	Production Planning and Materials Management:- Objectives of PPC, functions of PPC, aggregate planning, planning for batch production, job production, continuous production – project scheduling- introduction to PERT/CPM -Introduction to materials management, objectives, scope and activities of materials management, procedures for inventory management, Selective Inventory Controlling techniques and Problems on basic model of EOQ and ABC Analysis. Supply chain management.	15
IV	Quality Management System: Quality concept, Introduction to Quality dimensions, Quality philosophies, Quality Assurance, Quality Control, Inspection, Cost of Quality, Quality Circle, TQM, ISO Certifications. (15

Reference Books:

Books Recommended:

1. Chunawala, S. A., Patel, D. R. "Production & Operations Management", Himalaya Publishing House, Mumbai.
2. R. Pannerselvam. "Production & Operations management", Eastern Economy Edition, New Delhi. Buffa, E.S.
3. "Operations management", Wiley India Private Limited, New Delhi.
4. Aswathappa K. Bhat, K. Sridhara. "Production & Operations Management", Himalaya Publishing House, Mumbai, Cherry, S. M.,
5. Production and Operations Management, Tata McGraw Hill Education Pvt. Ltd., New Delhi.
6. Master of Business Administration

Nature of Question Paper

Total Marks = 80 Time=3 hours

Instructions: 1) Question No. 1 & 2 are COMPULSORY

2) Attempt any Three questions from Que. No. 3 to 6

Question	Nature of Question	Marks	
Question No.1.	A) Choose the appropriate alternative	10	80
	B) True or False	06	
Question No. 2.	Short Notes [Any 4 out of 6]	16	
Question No. 3.	Problem	16	
Question No. 4.	Problem	16	
Question No. 5.	Problem	16	
Question No. 6.	a. Problem / Shortanswerquestion	08	
	b. Problem/ Shortanswerquestion	08	
Internal Evaluation		20	
Grand Total		100	

Vivekanand College, Kolhapur (Empowered Autonomous)
M.Com Part – II- Sem – IV (NEP)
Business Administration Paper -XIV(Professional Skills for
Management)(DSC11BAM42)
Final Syllabus (w.e.f. A.Y. 2024-25)



Course outcomes: After successful completion of this course, the students will be able-	
1	To develop soft skills as essential components of professional success and personal fulfilment..
2	To adapt various communication styles to different audiences, situations, and mediums.
3	To equip with effective techniques for structuring and delivering compelling presentations, speeches, and pitches to diverse audience.
4	To incorporate a culture of clear and transparent written communication, emphasizing precision, brevity, and clarity in written correspondence.

Module	Content	No. of Hrs.
I	<p>Soft Skills:</p> <p>Meaning & its Importance; Its Types: Interpersonal Skills, Assertiveness for Resolving Conflicts, Negotiation Skills, Time Management, Motivation, Building Successful Teams, Excel as a Leader, Stress Management Digital Body Language- Meaning, role and its 4 Laws</p>	15
II	<p>Fundamentals of Communication:</p> <p>Meaning & its Significance; Communication Based on Types of Audience: Internal-Formal & Informal (Grapevine) communication & External Communication; Communication Based on medium</p> <p>of Communication: Verbal & Non-Verbal Communication, Communication Challenges (Barriers) & Overcoming them.</p>	15
III	<p>Oral Communication:</p> <p>Listening- Active and Passive, Listening, Barriers & Guidelines for Effective Listening, Public Speaking, Making Effective Presentations, Conduct Effective Meetings, Meeting Documentation- Notice, Agenda & Minutes</p>	15
IV	<p>Written Communication:</p> <p>Principles of Effective Writing, Business Letters- Structure, Format & Types, Email Etiquette, Report Writing- Meaning, Format and Structure</p>	15

Reference Books:

1. Professional Communication- Aruna Koneru. Tata McGraw Publishing Company Limited: New Delhi
2. Essential Business Communication- C.B.Gupta. Cengage Learning India Pvt. Ltd: Delhi.
3. Soft Skills –Enhancing Employability- M.S Rao. International Pvt. Limited: New Delhi
4. From Campus to Corporate- Dr. K.K. Ramachandran, and Dr.K.K. Karthick, Macmillan Publishers India Limited: New Delhi
5. Essentials of Business Communication -Rajendra Pal and J. S. Korlhalli Sultan Chand & Sons: New Delhi
6. Personality Development, Interpersonal Skills and Career Management -Dr.C.S.G. Krishnamacharyulu, and Dr.LalithaRamakrishnan. Himalaya Publishing House Pvt..
7. Soft Skills: An Integrated Approach to Maximize Personality-Gajendra Singh Chauhan.Wiley Publisher.
8. Business Communication- UrmilaRai& S.M.Rai. Himalaya PublishingHouse.
9. Communicating in Business with Course Mate. Ober& Newman. Cengage LearningIndiaPvt. Ltd: Delhi.
10. Soft Skills for Everyone- Jeff Butterfield. Cengage Learning India Pvt.Ltd:Delhi
11. Digital Body Language- Erica Dhawan. St. Martin's Press

Vivekanand College, Kolhapur (Empowered Autonomous)
M.Com Part – II- Sem – IV (NEP)
Business Administration Paper -XIV(Professional Skills for
Management)(DSC11BAM42)

Nature of Question Paper

Total Marks = 80 Time=3 hours			
Instructions: 1) Question No. 1 & 2 are COMPULSORY			
2) Attempt any Three questions from Que. No. 3 to 6			
Question	Nature of Question	Marks	
Question No. 1.	A) Choose the appropriate alternative	10	
	B) True or False	06	

Question No. 2.	Short Notes [Any 4 out of 6]	16	80
Question No. 3.	Long answer question	16	
Question No. 4.	Long answer question	16	
Question No. 5.	Long answer question	16	
Question No. 6.	a. Short answer question	08	
	b. Short answer question	08	
Internal Evaluation			20
Grand Total			100



M.Com-II Semester-IV

Research Project (REP11AAC41/REP11ACA41/REP11BAM41)

Guidelines for Research Projects M. Com. II, Sem. IV (6 Credits)

A) For Research Students

1. Project Report shall be prepared by the students individually and under the guidance of the concerned teacher (Project Guide).
2. The Report can be prepared on any course (subject) under the faculty of Commerce (UG and PG).
3. The Report may be based on primary data or secondary data.
5. The Project Report which is to be prepared in M. Com. II, Semester IV should be based on Survey Method of Research.
6. The outline of the Project Report should be as follows – For the Research Project of M. Com. II, Semester IV (6 credits)

The Project Report shall consist of at least typed 75 pages

Chapter I – Introduction and Research Methodology (5-7 pages) - Introduction, Statement of the Problem (Need of the study), Significance of the Study, Objectives of the Study, Research Methodology, Sampling (sample size should at least 50), Scope and Limitations of the Study

Chapter II – Conceptual or Theoretical Background or Framework (5-7 pages)

Chapter III – Profile of the Study Area (5-7 pages) Chapter IV – Analysis and Interpretation of Data – (50-55 pages)

Chapter V – Findings, Suggestions and Conclusion (3-5 pages)

7. The technical specifications for preparation of Project Report are

- Font – Times New Roman • Font Size – Main Heading – 16, Heading – 14, sub-heading 12 Bold and writing – 12

- Line spacing – 1.5 inches • Spacing when one point over and next point start – if required single enter. • Page size – A4

- Margin – 1” to all sides • Numbering – every point is to be numbered as 1.1, 1.2 etc. and sub-points as 1.1.1, 1.1.2 etc. • Tables – every table must have title and number

- Use front and back pages. Single side typed projects will not be accepted.

- Colour Pages – only if required

- Content – for chapters, for table and for graphs & diagrams

8. Graphs should be drawn only the table includes three or more variables. ‘One variable – one table – one graph - one line analysis – one page’ format must be avoided. To analyse the data more precisely and to interpret rightly students should try to accommodate two or more variables in one table.

9. The references or bibliography must be given at the end of the report. It should contain – Name of the Author, Title of the Book or Title of the Research Paper or Article, Name of the Publication or Name of the Journal and Year of the publication or issue and month of publication of journal. Generally, the references are sequenced in alphabetical order of the name of the author.

10. Every student should give Annexure at the end of the Project Report. It will include 14 1 questionnaire, interview schedule, list of the sample respondents (if possible, provide mobile number, short address and their designation) and any other information or data which is important part of the study.

11. One copy of final typed Project Report should be submitted to the concerned department of the college on or before the date fixed by the concerned coordinator.

B) For Research Guides

1. All teachers teaching to the M. Com. Programme, whether they are appointed on CHB or Temporary or Contributory or Visiting or Full Time, are eligible for guiding for the Research Project. It is the responsibility of every teacher teaching to the M. Com. Programme to guide to the students allotted to them by the coordinator of M. Com. Programme of the concerned college.

2. The guide should check title and objectives of the study carefully and see that the objectives are set considering the title of the study.

3. The guide should check the questionnaire or interview schedule is designed in such a way that it will able to collect data to satisfy the objectives.

4. The guide should check the presentation of data and analysis and interpretation of data satisfy the objectives of the study, findings are based on the data and suggestions are given on the basis of the data and findings.

C) For Panel of Experts

1. Every student will be evaluated separately for Project Report and Viva

2. The panel of experts will assess the Project Report on the basis of originality, research contribution, way of analysis and interpretation, findings etc.

3. Viva will be conducted for every student individually. The panel of experts will assess the knowledge of students by asking question orally on research process and project report. They will try to verify that the student has done the project on his own and also identify his/her insight in the research problem concerned.

4. The panel of experts will consist of three experts. One of them of will be chairman, second external examiner and third internal examiner.

5. All the experts will be appointed by the university. However, internal examiner will be from the concerned college. If any teacher from the concerned college is not eligible to appoint as an examiner, a teacher from the nearby college will be appointed as internal examiner.

6. The car is allowed to the external examiners. However, the experts should try to use one car for both of them, if the route is same or at least distance.
7. For the Research Project of M. Com. II, Semester IV (6 credits), the total marks for research project will be 150. Out of these, 90 marks for Research Project and 60 Marks for Viva. Percentage of marks required for passing is 40% and the student should pass separately in Research Project and Viva.
8. The schedule for assessment of Research Project and Viva will be prepared by the university authority. However, it will be conducted preferably immediately after the theory examination or semester end examination.