

**Rayat Shikshan Sanstha's**  
**Sadguru Gadage Maharaj College, Karad**  
**(An Autonomous College)**

**Faculty of Commerce and Management**

**Master of Commerce (M. Com.)**  
(Structure and Syllabus in accordance with National  
Education Policy to be implemented from Academic  
Year 2023-24)

**Rayat Shikshan Sanstha's**  
**Sadguru Gadage Maharaj College, Karad**  
(An Autonomous College)

**Master of Commerce (M. Com.)**  
Syllabus, Structure, Rules and Regulations  
(in accordance with National Education Policy  
to be implemented from Academic Year 2023-24)

**1. INTRODUCTION:**

The stream of commerce education has gained lot of importance in the recent past. Due to globalization trade and aids to trade has not remained in the limited horizon. The facets of trade need to be studied beyond geographical barriers and culture. Therefore, the time has come to think commerce education from the perspective of global education. The domains falling in commerce like accountancy, costing, taxation as well as business administration have importance in every walk of life for an entrepreneur. The whole commerce education itself is an interdisciplinary in nature. Therefore, recent trends in those subjects and their applications in the business world need to be correlated. While restructuring this curriculum as per the National Education Policy 2020, more focus is on practical applications of various concepts being taught under the faculty of commerce and management.

**2. PROGRAMME OUTCOMES:**

**2.1 PROGRAMME OUTCOMES (POs)**

Trained professionals for industry and commerce

**PO 1:** To acquaint the learners with skills and capabilities to handle managerial and administrative responsibilities

**PO 3:** To demonstrate the decision-making ability by application of theories in real life business situations

**PO 4:** To imbibe entrepreneurial temperaments, skills and capabilities among the learners

**PO 5:** To demonstrate the knowledge of commerce and industry in business applications

**PO 6:** To acquaint the knowledge of accounting, costing, taxation and administration.

**PO 7:** To acquaint with conventional and contemporary thoughts, ideas and practices

**2.2 PROGRAMME SPECIFIC OUTCOMES (PSOs)**

- **PSO<sub>1</sub>:** In depth understanding of core areas of accounting-financial accounting, cost accounting, management accounting, international accounting, investments, security and tax planning, business research methods
- **PSO<sub>2</sub>:** Application of knowledge in problem solving, decision making
- **PSO<sub>3</sub>:** Working in teams as well as taking initiative and leadership responsibilities
- **PSO<sub>4</sub>:** To apply modern tools techniques and methods
- **PSO<sub>5</sub>:** Applying inter personal communication skills
- **PSO<sub>6</sub>:** Ability to handle different functional areas of accounting, finance, taxation and administration.

### 3. DURATION:

The revised guidelines and rules shall be implemented gradually as mentioned below and the duration of the programme has been mentioned below:

<b>Postgraduate Programme:</b>			
<b>Level 6.0</b>	Postgraduate Diploma (One year or two semesters)	M. Com. Part-I	2023-24
<b>Level 6.5</b>	Master's Degree (Two years or four semesters)	M. Com. Part-II	2024-25
<b>Level 6.5</b>	Master's Degree (One year or two semesters after obtaining a four-year Bachelor's Degree (Honours/Research))	M. Com. Part-II	2026-27

(If the candidate wants to exit after a certain level, the Awards after completing specific level will be: Postgraduate Diploma in Commerce and M. Com. for Level-6.0 and Level-6.5 respectively. Other provisions for multiple entry and exit as per the university's rules and regulations are applicable).

### 4. ELIGIBILITY FOR ADMISSION:

The candidate completed Three Years B. Com. Degree (or Level-5.5 of NEP framework) will be eligible for M. Com. Part-I (Level 6). The candidate completed Four Year B. Com. (Hon./Research) (Level-6) will be eligible for M. Com. Part-II (Level 6.5) directly. [The criteria for admission is as per the rules and regulations set from time to time by the university, government and other relevant statutory authorities.]

### 5. MEDIUM OF INSTRUCTION:

The medium of instruction shall be ENGLISH.

### 6. Pattern of M. Com. Programme:

Combination of internal assessment and semester-end examination for M. Com. will be 80:20 pattern shall be applicable for each theory paper in each semester wherein 80 marks shall be for University Semester-end examination and 20 marks for internal assessment except Project Work and Apprenticeship. In that case Project Work will have 60 marks and Viva-voce will have 40 marks and for Apprenticeship total 150 marks will be their which will be assessed by internal guide and external mentor from industry or community engagement.

7. **Weightage:** There shall be Two Year M. Com. Programme with 160 Credits. The candidate wishes to attempt for Four Year B. Com. (Hon./Research) may opt for 4<sup>th</sup> year which will have 38 credits, hence, Four Year B. Com. Programme will require 198 credits. (Please refer the university regulations and structure of the programme for details).

**8. Structure:** The Structure of M. Com. Programme is given below:

(As per Government of Maharashtra Guidelines GR No. एन ई पी -२०२२/७. १. ०९/ वि शि-३ शिकाना दि. १६ मे २०२३)

Year	Level	Sem. (2 Yr)	Major		RM	OJT/ FP	RP	Cum. Credit
			Mandatory	Electives				
I	6.0	Sem. I	DSC1 (4)	DSE1(4)	RM (4)	-	-	22
			DSC2 (4)					
		DSC3 (4)	14	04	04	-	-	22
		DSC4 (2)						
Sem. II	DSC5 (4)	DSE2 (4)	-	OJT (4)	-	22		
	DSC6 (4)							
DSC7 (4)	14	04	-	04	-	22		
DSC8 (2)								
			28	08	04	04	-	44
Exit Option: Award of P. G. Diploma (44 Credits)								
II	6.5	Sem. III	DSC9 (4)	DSE3 (4)	-	-	RP (4)	22
			DSC10 (4)					
		DSC11 (4)	14	04	-	-	04	22
		DSC12 (2)						
Sem. IV	DSC5 (4)	DSE4 (4)	-	-	RP (6)	22		
	DSC6 (4)							
DSC7 (4)	12	04	-	-	06	22		
			26	08	-	-	10	44
			54	16	04	04	10	88
Award of P. G. Degree (88 Credits) [for 2 year P. G. after 3 year UG programme or one year after 4 year UG programme]								

**M. Com. Programme Structure for Semester I and II**

Semester - I											
Teaching Scheme					Examination Scheme						
Sr. No.	Theory (TH)				Practical (PR)	Semester - end Examination (SEE)			Internal Assessment (IA)		
	Course Type	No. of Lectures per Week	Hours	Credits		Paper Hours	Max	Min	Internal	Max	Min
1	DSC1	4	4	4		3	80	32	--	20	08
2	DSC2	4	4	4		3	80	32	--	20	08
3	DSC3	4	4	4		3	80	32	--	20	08
4	DSC4	2	2	2		2	40	16	--	10	04
5	DSE1	4	4	4		3	80	32	--	20	08
6	RM	4	4	4		3	80	32	--	20	08
Total		22	22	22		440		--	110		
SEE + IA: 440 + 110 = 550											

Semester - II												
Teaching Scheme						Examination Scheme						
Sr. No.	Theory (TH)				Practical (PR)		Semester - end Examination (SEE)			Internal Assessment (IA)		
	Course Type	No. of Lectures	Hours	Credits	Hrs	Credits	Paper Hours	Max	Min	Internal	Max	Min
1	DSC5	4	4	4	--	--	3	80	32	--	20	08
2	DSC6	4	4	4			3	80	32	--	20	08
3	DSC7	4	4	4			3	80	32	--	20	08
4	DSC8	2	2	2			2	40	16	--	10	04
5	DSE2	4	4	4			3	80	32	--	20	08
6	OJT/FP	-	-	-	4	4	RS*	80	32	VV#	20	08
Total		18	18	18	4	4		440			110	
										SEE + IA: 440 + 110 = 550		
Semester I and II		40	40	40	4	4		880	-	SEE + IA: 880 + 220 = 1100		
<b>Total credits required for completing. M.A. I: 44 credits</b>												

RS = Report Submission: Certified Submission of Dissertation/OJT Report/Project Report

# VV= Viva-Voce/Presentation

### 9. List of Courses:

List of Courses for M. Com. Part-I (Semester-I & II) is given in the annexure.

### 10. Scheme of Examination:

The Question paper in each Semester for each theory course (paper) for M. Com. (all Semesters) shall be of 80 marks. Total marks for each course shall be based on continuous assessments and semester-end examination. Combination of internal assessment and semester-end examination for M. Com. will be as follows:

Total marks for each course	= 100
Internal Assessment	= 20
Semester-end Examination	= 80

Internal Assessment Process shall be as follows:

- The Internal Assessment (for 20 % Marks) shall be based on test, assignment, seminar, case study, field work, project work etc. This assessment process should be conducted after completing 50% of syllabus of the course/s.
- In case a student has failed to attend internal assessment on scheduled date, it shall be deemed that the student has dropped the test. However, in case of student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Programme Coordinator/Principal/Head of the Department. The Programme coordinator/Principal/Head of the Department in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester-end examination.

### List of the Courses for M. Com. Semester-I and II

Sr. No.	Course Code	Course Category	Title of the Course	Credits
1	MMA-I		Adv. Accountancy Paper-I	4
2	MMA-II		Adv. Accountancy Paper-II	4
3	MMA-III		Adv. Accountancy Paper-III	4
4	MMA-IV		Adv. Accountancy Paper-IV	2
5	EBM-I		Business Management	4
6	EME-I		Managerial Economics	4
7	MRM		Research Methodology	4
8	MMA-V		Adv. Accountancy Paper-V	4
9	MMA-VI		Adv. Accountancy Paper-VI	4
10	MMA-VII		Adv. Accountancy Paper-VII	4
11	MMA-VIII		Adv. Accountancy Paper-VIII	2
12	EBM-II		Organization Behavior	4
13	EME-II		International Business	4
14	OJT		On the job training	4

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Syllabus of M.Com

Faculty of Commerce and Management

Syllabus in accordance with NEP2020

Introduced from Academic Year 2023-24

M.Com –I Semester- I

**Title of Paper-Advanced Accountancy -Paper I**

**Course Outcomes**

After Studying this course, students shall be able to:

1. Understand concept of Accounting Standards and practical implications of AS-1 and AS-2
2. Familiar with preparing final accounts of service industries.
3. Demonstrate preparation of consolidated financial statements of holding company and its subsidiaries.
4. Understand preparation of financial statements of Insurance Companies with Schedules.

**Total 60 Hours**

**4 Credits**

<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Introduction to Accounting Standard-</b> <b>Theory</b> -Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between GAAPs and IFRSs, Disclosure of Accounting Policies (AS-1) and Valuation of Inventories (AS-2) <b>Practical-</b> a) Visit Chartered Accountant's Office and discuss the ideas of accounting standards, IFRSs and GAAPs b) Arrange group discussion or seminar on AS-1 and AS-2	15
II	<b>Accounting for Holding Company</b> <b>Theory</b> -Group Accounts with one subsidiary Co.-AS-21 (Vertical Form only) <b>Practical</b> Collect consolidated financial statements from the website of any group of companies and arrange group discussion on it.	15
III	<b>Accounting of Life Insurance Companies</b> <b>Theory</b> -Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of Life insurance companies. <b>Practical-</b> a) Download financial statements of Life Insurance Co. and discuss on them in the classroom. b) Arrange visit to Life insurance company branch office to know their accounting process	15

IV	<p><b>Accounting of General Insurance Companies</b>  <b>Theory</b>-Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of General insurance companies.  <b>Practical</b> – a) Download financial statements of General insurance company and discuss on them in the classroom.  b) Arrange visit to General insurance company branchoffice to know their accounting process</p>	15
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Reference Books:

- 1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S.(2019). Advanced CorporateAccounting, S. Chand & Company, New Delhi.
- 2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, S.Chand & Company, NewDelhi.
- 3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II,Himalaya Publishing House, Mumbai.
- 4) Gupta, R. L. andRadhaswamy, M. (2018). Advanced Accountancy Vol. II,Sultan Chand and Sons; New Delhi.
- 5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018).Corporate Accounting. Vikas Publication House, New Delhi.
- 6) Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts; S.Chand and Co. New Delhi.
- 7) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Kalyani Publishers, New Delhi.
- 8) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw HillEducation India (Private) Ltd., Noida.

**Suggested 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



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Nature of Question Paper

M.Com. I Semester I (NEP)

Marks: 80

Advanced Accountancy –Paper I

Duration: 3 hours.

**Instructions:**

1. Question number 1 and 2 are compulsory
2. Attempt any three questions from question number 3 to 6
3. Use of Calculator is allowed

Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Practical Problem	(16)
Q.4 practical problem	(16)
Q.5 practical problem	(16)
Q. 6. a. Short problem	(8)
b. Short Problem	(8)

**(Theory questions 40% and Practical questions 60%)**

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**Syllabus of M.Com**

Faculty of Commerce and Management Syllabus in accordance with NEP 2020

Introduced from Academic Year 2023-24 M.Com –I Semester- I

Title of Paper- Advanced Accountancy Paper II(Management Accounting)

**Course Outcomes:**

After Studying this course, students shall be able to:

1. Understand the fundamentals of Management Accounting.
2. Explain the analysis and interpretation of financial statements.
3. Demonstrate the estimation of working capital requirements.
4. Practice to analyze the changes in financial position.

**Total 60 Hours**

**4 Credits**

Unit	Contents	No. of Hours
I	<p><b>Introduction:</b>  <b>Theory:</b> Meaning of Management Accounting, Scope and Functions of Management Accounting, Role of Management Accountant in Decision Making, Management Accounting vs. Financial Accounting, Management Accounting vs. Cost Accounting, Tools and Techniques of Management Accounting  <b>Practical:</b> Group discussion can be conducted in the classroom on the contents of Unit-I</p>	10
II	<p><b>Analysis of Financial Statements: Part I</b>  <b>Theory:</b> Meaning and Types of Financial Statements, Analysis of financial statements: Comparative Statement Analysis, Common-size Statement Analysis, Trend Analysis  <b>Practical:</b> Download financial statements of any company and analyze with any one or more techniques of financial analysis and state your interpretation.</p>	15
III	<p><b>Analysis of Financial Statements: Part II</b>  <b>Theory:</b> Ratio Analysis- Classification of Ratios, Advantages and Limitations of Accounting ratios. Calculation of ratios and Interpretation.  <b>Practical:</b> Download financial statements of any company and analyze with the help of ratios and state your interpretation</p>	20
IV	<p><b>Working Capital:</b>  <b>Theory:</b> Meaning, Significance and Determinants of Working Capital, Operating Cycle, Types of Working Capital, Estimation of Working Capital Requirements  <b>Practical:</b> Exercise for Simulation of estimation of working capital can be arranged in the classroom</p>	15

**Reference Books:**

1. Khan M.Y. and Jain P.K. Management accounting, Tata McGraw Hill, New Delhi
2. Charles T.Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi.
3. Horngren, Charles T. George Foster and Shrikant M. Daliar : Cost Accounting : A Managerial Emphasis, Prentice Hall, Delhi
4. Pandey I. M. Management Accounting, Vani Publication, Delhi. ‘
5. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting, Profit Planning and control, Prentice Hall, New Delhi.
6. Manmohan &Goyal : Principles of Management Accounting
7. Maheshwari: Principles of Management Accounting
8. Robet Anthony and Vijay Govindrajan - Management Control System

<b>Rayat Shikshan Sanstha's Sadguru Gadage Maharaj College, Karad (An Autonomous College)</b>	
Nature of Question Paper M.Com. I Semester I (NEP) Advanced Accountancy Paper II (Management Accounting)	
Marks: 80	Duration: 3 hours.
<b>Instructions:</b>	
4. Question number 1 and 2 are compulsory	
5. Attempt any three questions from question number 3 to 6	
6. Use of Calculator is allowed	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Practical Problem	(16)
Q.4 practical problem	(16)
Q.5 practical problem	(16)
Q. 6. a. Short problem	(8)
b. Short Problem	(8)

**(Theory Questions – 40% and Practical Problems – 60%)**

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**Syllabus of M.Com**

Faculty of Commerce and Management Syllabus in accordance with NEP2020

Introduced from Academic Year 2023-24 M.Com –I Semester- I

Title of Paper-Advanced Accountancy Paper III

(Taxation)

**60 hours**

**4 Credits**

Course outcomes

Students will be able to-

- 1) Compute Income from Salary
- 2) Compute Income from Business or Profession and House Property
- 3) Compute Total Income and Tax Liability
- 4) File E- Return and make E – Payment of Tax

<b>Course Content</b>		
<b>Unit-I:</b>	<b>Income from Salary</b>	<b>(20 hours)</b>
Theory	Exemptions under salary income, valuation of perquisites, Deductions from salaries u/s 16, Computation of Income from Salary considering the exemptions and deductions available under Regular (Old) Tax Regime and Alternative (New) Tax Regime.	
Practical	Collect data from individuals regarding salary income and compute income from salary	
<b>Unit-II:</b>		
<b>Income from Business or Profession, Income from House Property, Capital Gains and Income from other Sources (of Individuals only)</b>		<b>(15 hours)</b>
Theory	Computation of income from business or profession and Income from House Property considering the exemptions and deductions available under Regular (Old) Tax Regime and Alternative (New) Tax Regime. Brief information about Capital Gains and Income from other Sources.	
Practical	Collect data from any individual regarding income from business or profession and income from House Property and compute the income.	
<b>Unit-III:</b>		
<b>Deductions under Chapter VIA, Computation of Total Income and Tax Liability (of Individuals only)</b>		<b>(15 hours)</b>
Theory	Deductions available to individuals, Computation of Total (Taxable) Income and Tax Liability under Regular (old) Tax Regime and Alternative (New) Tax Regime, when information about two or more sources of income is given	
Practical	Collect data of income from all sources from any individual and compute Total Income and Tax Liability.	

<b>Unit-IV:</b>	<b>Clubbing of Income Set-off and Carry Forward of Losses, E-Filing and E- Payment:</b>	<b>(10 hours)</b>
Theory	Clubbing of Income, Set-off and Carry Forward of Losses, E-Filing of Returns, E- Payment of Tax.	
Practical	Discuss with Tax Consultant regarding e-filing of IT return of any individual.	

**Reference Books:**

- 1) Singhania – Student’s Guide to Income Tax
- 2) Prasad Bhagwati – Income Tax Law & Practice
- 3) Mehrotra H.C. – Income Tax Law
- 4) Dinkar Pagare –Income Tax Law and Practice
- 5) Ahuja and Gupta – Systematic Approach to Income Tax

**Nature of Question Paper**

M.Com. Part-I (Semester-I)  
Advanced Accountancy Paper III  
(Taxation)

Instructions:

1. Question No.1, Q. No. 2 and Q. No. 3 are Compulsory.
2. Attempt any Two Questions from Q. No.4 to 6.
3. Use of calculator is allowed

Q.No.1	a) Choose Correct Alternative (10 Marks)	
	b) State True or False (6 Marks)	16 Marks
Q.No.2	Write Short Notes (Any 2 out of 4)	16 Marks
Q.No.3	Problem on Computation of Total Income and Tax Liability	16 Marks
Q.No.4	Practical Problem	16 Marks
Q.No.5	Practical Problem	16 Marks
Q.No.6	a. Short Problem	8 Marks
	b. Short Problem	8 Marks

(Theory questions – 40% and Practical Problems – 60%)

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Syllabus of M.Com

Faculty of Commerce and Management Syllabus in accordance with NEP 2020

Introduced from Academic Year 2023-24 M.Com –I Semester- I

Advanced Accountancy Paper IV

Title of Paper- Introduction to Income Tax

**2 Credits**

- 5) know the basic information related to income tax.
- 6) Know important terms and how to determine Residential Status of an Assessee
- 7) Understand procedure of assessment and Income Tax Authorities

<b>Course Content</b>		
<b>Unit-I:</b>	<b>Introduction to Income Tax</b>	<b>(10 hours)</b>
Theory	Introduction to Income Tax Act 1961 and Finance Act, Indian Tax System – Direct Tax and Indirect Tax, Introduction to Income tax – meaning, Characteristics, procedure of charging tax and Income Tax Return, meaning of PAN, TAN, TDS	
Practical	Organize discussion with Tax Consultant to know the current practice.	
<b>Unit-II</b>	<b>Basic Information about Income Tax</b>	20 hours
Theory	Important Definitions Under the Income Tax Act, 1961, Residential Status, Procedure of Assessment (Sec. 139 to 149), Income Tax Authorities	
Practical	Group discussion can be conducted in the classroom on the contents of Unit-II	

**Reference Books:**

1. Singhanian – Student's Guide to Income Tax
2. Prasad Bhagwati – Income Tax Law & Practice
3. Mehrotra H.C. – Income Tax Law
4. Dinkar Pagare – Income Tax Law and Practice
5. Ahuja and Gupta – Systematic Approach to Income Tax

### Nature of Question Paper

M.Com. Part-I (Semester-I)

Introduction to Income Tax

Instructions:

4. Question No.1, and Q. No. 2 are Compulsory.

5. Attempt any Two Questions from Q. No.3 to 6.

Q.No.1	a) Choose Correct Alternative	(5 Marks)	
	b) State True or False	(3 Marks)	8 Marks
Q.No.2	Write Short Notes (Any 2 out of 4)		8 Marks
Q.No.3	Long answer question (considering the marks and time)		8 Marks
Q.No.4	Long answer question (considering the marks and time)		8 Marks
Q.No.5	Long answer question (considering the marks and time)		8 Marks
Q.No.6	a. Short answer question		4 Marks
	b. Short answer question		4 Marks

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Syllabus of M.Com

Faculty of Commerce and Management

Syllabus in accordance with NEP 2020

Introduced from Academic Year 2023-24

M.Com –I Semester- II

Title of Paper-Advanced Accountancy -Paper V

Course Outcomes - students will be able to -

1. accounting of business combination of companies
2. accounting of consumer co-operatives societies.
3. Understand the accounting for lease.
4. Understand the accounts of Electricity Companies.

Marks:- 80		Total- 60 Hours
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**Syllabus Contents**

Unit 1: a) Theory	Accounting for Mergers and Acquisitions of companies. (Purchase Method only)	15 Hours
b) Practical	Arrange group discussions on reasons of mergers and acquisitions and Analysis any case study of mergers or acquisitions.	
Unit 2: a) Theory	Accounting of Consumer Credit Societies as per Maharashtra Co-operatives Societies Act.	15 Hours
b) Practical	1. Visit any consumer co-operative societies to see their Accounting process and discuss with respective authority who look after accounting in the concern co-operative 2. Take interview of co-operative auditor or CA in respect of Co-operative accounting.	
Unit 3: a) Theory	Accounting for Lease (AS-19) Introduction, Types of lease, Accounting for operating lease and finance lease.	15 Hours
b) Practical	1. Arrange students seminar, quiz or group discussions on the difference between operating lease and finance lease. 2. Arrange guest lectures or workshop by inviting CA, Cost Accountant, and Expert in lease business.	
Unit 4: a) Theory	Accounts of Electricity Companies – Final Accounts	15 Hours
b) Practical	Download annual report of any electricity company and observe the financial statements	

**Reference Book:-**

1. Gupta S.C., Gupta M.P., Shukla M.C., Agrawal B.M. and Grewal T.S.(2019)Advanced Corporate accounting, S. Chand and Company, New Dehli.
2. Shukla M.C., Grewal T.S., and Gupta S.C (2016)Advanced accounts, S. Chand and Company, New Dehli.



3. .Gupta R.L. and Radhaswmy M. (2018) Advanced accountancy Vol II, Sultan Chand and Sons, New Dehli
4. Arulnandan M.A. and Raman K.S. (2018), Advanced Accountancy (Corporate accounting), Vol. II, Himalaya Publishing house Mumbai.
5. Maheshwari S.M., Maheshwari Sunil and Maheshwari Sharad k. (2018), Corporate Accounting, Vikas Publication House, New Dehli.
6. Shukla M.C., Grewal T.S. and Gupta S.C., Advanced accounts, S. Chand and Company, New Dehli.
7. Jain S.P.; Narang K.L .; Agrawal Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting ) Vol II, Kalyani Publishers, New Delhi.
8. Hanif M. and Mukharjee A. (2018). Modern Accountancy Vol. II, Mc Graw Hill Education India (Private)Ltd. Noida.

Suggested 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.

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Nature of Question Paper

M.Com –I Semester- II

Title of Paper-Advanced Accountancy -Paper V

Instruction:

1. Question Number 1 and 2 are Compulsory.
2. Attempt any three questions from question number 3 to 6.
3. Use of calculator is allowed

Q.1	a) Choose the appropriate alternatives (10) b) True and False (6)	16
Q.2	Short Notes( any 4 out of 6)	16
Q.3	Practical Problem	16
Q.4	Practical Problem	16
Q.5	Practical Problem	16
Q.6	a) Short Practical Problem	8
	b) Short Practical Problem	8

Theory questions - 40% and Practical Problems – 60%

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with NEP 2020 Introduced from  
Academic Year 2023-24 M.Com –I  
Semester- II

Title of Paper-Advanced Accountancy Paper  
VI (Cost Accounting)

**4 Credits**

Course Outcomes:

1. Students will acquire the knowledge of elements of cost and cost sheet.
2. Students will acquaint the knowledge and skill to prepare job cost sheet and contract account.
3. Students will be able to explain the costing process for processing units and service organizations.
4. Students will understand to reconcile the cost and financial accounts.

<b>Course Content</b>		
<b>Unit-I:</b>	<b>Introduction and Elements of Cost:</b>	<b>(10 hours)</b>
Theory	a) Meaning, scope, objectives and advantages of cost accounting b) Elements of Cost – Material Cost, Labour Cost and Overheads; Classification of cost, preparation of cost sheet and quotation.	
Practical	Collect cost data from any organization and prepare costsheet and quotations	
<b>Unit-II:</b>	<b>Job Costing and Unit Costing</b>	<b>(15 hours)</b>
Theory	Meaning, Features, Practical Applications of Job Costing and Unit Costing, Preparation of Job Cost Sheet.	
Practical	a) Collect cost data from organization which are working on job basis and observe job cost sheet	
<b>Unit-III</b>	<b>Process Costing</b>	<b>(20 hours)</b>
Theory	A) Process Costing: Meaning and its Applications, Concept of Equivalent Production, Preparation of Process Accounts, Concepts of Joint Products and By Products.	
Practical	Visit any processing unit and observe Process Accounts	
<b>Unit-IV</b>	<b>Contract Costing</b>	<b>(15 hours)</b>
Theory	Contract Costing- Contract Costing: Meaning, Features, Accounting Procedure, Retention money, Escalation Clause, Work in Progress, Cost Plus Contract. Preparation of Contract Account	
Practical	Collect cost data from any contractor and prepare contract account for a single contract	

**Reference Books**

1. Cost accounting – B.K.Bhar
2. Cost accounting – Jain and Narang
3. Cost accounting – S N Maheshwari
4. Cost accounting (Problems & Solutions) – Khanna, Pandey, Arora & Ahuja
5. Cost accounting – Shukla, Grewal & Gupta

**Nature of Question Paper**

M.Com. Part-I (Semester-II)  
Advanced Accountancy Paper VI  
(Cost Accounting)

**Instructions:**

6. Question No.1, and Q. No. 2 are Compulsory.
7. Attempt any Two Questions from Q. No.3 to 6.
8. Use of calculator is allowed

Q.No.1	a) Choose Correct Alternative (10 Marks)	
	b) State True or False (6 Marks)	16 Marks
Q.No.2	Write Short Notes (Any 2 out of 4)	16 Marks
Q.No.3	Problem	16 Marks
Q.No.4	Problem	16 Marks
Q.No.5	Problem	16 Marks
Q.No.6	a. Short Problem	8 Marks
	b. Short Problem	8 Marks

(Theory questions – 40% and Practical Problems – 60%)

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**Title of Paper-Advanced Accountancy Paper VII (Auditing) 4 Credits**

**Course Outcomes**

After Studying this course, students shall be able to:

1. Understand the basic concepts and objectives of audit
2. Gain working knowledge of generally accepted auditing procedures
3. Identify the skills and techniques of conducting audit of various entities
4. Know the recent trends in practice of audit

Unit	Contents:	No. of Hours
I	<b>Auditing and Assurance Standards</b> <b>Theory</b> - Evolution of Auditing and Assurance Standards, Updated List of Auditing and Assurance Standards. Specific study of - AAS 1: Basic Principles Governing an Audit AAS 2: Objectives and Scope of Audit of Financial Statements AAS 3: Documentation AAS 5: Audit Evidence AAS 8: Audit Planning AAS 28: Auditor's Report on Financial Statements <b>Practical:</b> Visit to any firm of Chartered Accountants and organize discussion with the auditor on Auditing and Assurance Standards	15
II	<b>Internal Control System</b> <b>Theory</b> – Nature, Scope, Objectives and Limitations of Internal Control. Need for evaluation Internal Control System and techniques of evaluation of Internal Control System <b>Practical:</b> Visit to any company and observe internal control system and find out strengths and weaknesses of the system.	15

III	<p><b>Specific Types of Audit</b>  Cost Audit, Tax Audit, Management Audit and Social Audit  Audit of Computerized Accounting</p> <p><b>Practical:</b> Visit any manufacturing company and understand the process of conducting cost audit and tax audit. Visit to any institute which is applying Computerised Accounting and try to understand the process of Audit of Computerized Accounting</p>	15
IV	<p><b>Audit of Various Entities</b>  Audit of Public Sector Undertakings, Audit of Educational Institutions</p> <p><b>Practical:</b> Visit to educational institute and understand the process of conducting an audit. Download Auditor's Report of Public Sector Undertaking and discuss it in group discussion.</p>	15

<b>Rayat Shikshan Sanstha's</b> <b>Sadguru Gadage Maharaj College, Karad</b> <b>(An Autonomous College) Nature of Question Paper</b> <b>M. Com. I Semester II</b> <b>Advanced Accountancy Paper VII</b> <b>(Auditing)</b>	
Duration: 3 hours.	
Marks: 80	
Instructions:	
1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Long answer question	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question	(16)
Q.5 Long answer question	(16)
Q. 6. a. Short answer question	(8)
b. Short answer question	(8)

Reference Books:

1. A Handbook of Practical Auditing: Dr. B.N. Tandon, Dr. Sudharsanam, Dr. Sundarbhai, S. Chand Publications
2. Auditing and Assurance: Sanjib Kumar Basu, Pearson Publishing House
3. Advanced Auditing and Professional Ethics: CA Vinodkumar Agarwal, CA Aarati Lahoti, A.S. Foundation
4. Auditing and Assurance Services: Karen Hooks, Wiley Publishers
5. Auditing and Assurance: CA Surabhi Bansal, Bestword Publications
6. Audit and Assurance Standards in India: M P Vijaykumar, Snow White Publication
7. Fundamentals of Auditing: Kumar and Sharma, Prentice Hall (India) Publishers
8. Study Material of CA (IPCC and Final): The Institute of Chartered Accountants of India

Journals

1. The Chartered Accountant, The Institute of Chartered Accountants of India
2. Journal of Accounting, Auditing and Finance, Sage Publications
3. International Journal of Auditing, Wiley Publishers

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Semester- II

Advanced Accountancy -Paper VIII

Title of Paper- Introduction to Auditing

After Studying this course, students shall be able to:

1. Understand the basic concepts and objectives of audit
2. Gain working knowledge of generally accepted auditing procedures
3. Identify the skills and techniques of conducting audit of various entities
4. Know the recent trends in practice of audit

**4 Credits**

Unit	Contents:	No. of Hours
I	<b>Basic Concepts of Audit:</b> <b>Theory</b> - Meaning and Definitions of Audit, Scope of Audit, Objectives of Audit, Basic Principles Governing an Audit, Types of Audit. <b>Practical:</b> Visit to a firm of Chartered Accountants and discuss with C. A. on his / her practical experiences regarding audit of various entities.	15
II	<b>Audit Procedure and Audit Report</b> Concept of Vouching, Verification and Valuation Auditor's Report – Contents of Audit Report, Types of Audit Report Adverse Opinion and Disclaimer of Opinion Practical – Visit to an organization where actual audit in process and observe the process and report.	15

Reference Books:

1. A Handbook of Practical Auditing: Dr. B.N. Tandon, Dr. Sudharsanam, Dr. Sundarbhau, S. Chand Publications
2. Auditing and Assurance: Sanjib Kumar Basu, Pearson Publishing House
3. Advanced Auditing and Professional Ethics: CA Vinodkumar Agarwal, CA Aarati



Lahoti, A.S. Foundation

4. Auditing and Assurance Services: Karen Hooks, Wiley Publishers
5. Auditing and Assurance: CA Surabhi Bansal, Bestword Publications
6. Audit and Assurance Standards in India: M P Vijaykumar, Snow White Publication
7. Fundamentals of Auditing: Kumar and Sharma, Prentice Hall (India) Publishers
8. Study Material of CA (IPCC and Final): The Institute of Chartered Accountants of India

#### Journals

1. The Chartered Accountant, The Institute of Chartered Accountants of India
2. Journal of Accounting, Auditing and Finance, Sage Publications
3. International Journal of Auditing, Wiley Publishers

<b>Rayat Shikshan Sanstha's Sadguru Gadage Maharaj College, Karad (An Autonomous College)</b>	
Nature of Question Paper M. Com. I Semester II Advanced Accountancy -Paper VIII (Introduction to Auditing)	
Marks: 40	Duration: 2 hours.
<b>Instructions:</b> 3. Question number 1 and 2 are compulsory 4. Attempt any three questions from question number 3 to 6	
Q. 1 a. Choose the appropriate alternative	(5)
b. True or false	(3)
Q.2 Case Study (preparation of Audit Report with the help of given information)	(8)
Q.3 Short Notes (any 4 out of 6)	(8)
Q.4 Long answer question (considering the marks and time)	(8)
Q.5 Long answer question (considering the marks and time)	(8)
Q. 6. a. Short answer question	(4)
b. Short answer question	(4)



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**Elective I (BM): Paper I Business Management**

Course Outcomes	Understand the theoretical aspects of management and strategic management Describe the theoretical aspects of management and strategic management Understand the contemporary issues in management.		
Marks : 80	Total Hours of Teaching: 60	Theory: 60	Practical: Student Workload
<b>Syllabus Contents:</b>			
Unit 1: a) Theory	<b>Introduction to Management:</b> Definition, Nature, Significance, Managerial Skills, Mitzberg's Role, Management as a Profession, Code of Conduct for Managers. Functional areas of Management - Human Resource, Finance, Production and Marketing.		15 Hours
b) Practical	Visit any organisation and study the role of managers. Visit and study the functional activities of the companies. Submit the hand written report to the College/ Institution/ Department		
Unit 2: a) Theory	<b>Contribution towards Management Thought:</b> A) Contribution of Frank Gilbreth, Mary Parker Follett. Tom Peters and Robert Waterman. B) Organizational Learning Approach- Need and Evaluation. Virtual Organization - Features and Implications.		15 Hours
b) Practical	Visit any organization and study the management thought of concern organization and submit the hand written report to the College/ Institution/ Department.		
Unit 3: a) Theory	<b>Strategic Management:</b> (A) Concept, Importance, Levels of Strategy, Strategic Intent, Different type of Strategies, Strategic Analysis and Choice - Corporate Level Analysis (GAP analysis, BCG Matrix, GE9 Cell Matrix), Industry Level Analysis (Porter's 5 Forces Model). (B) Strategy implementation and control- Techniques of Strategy Evaluation - Functional Issues, Behavioural Issues and McKinsey's 7-S Model. Strategic Control Technique.		15 Hours
b) Practical	Visit to company, bank, NGOs etc. and study the adopted strategies by the same. Develop strategies for the companies. Submit the best suggested strategies for the visited company to the College/ Institution/ Department.		
Unit 4: a) Theory	<b>Contemporary Issues in Management:</b> (A) Ethical Issues- Social, Cultural, Financial, Marketing and Environment related Issues. (B) Management of 21 <sup>st</sup> Century Organization - Challenges and Opportunities in E-Commerce, E-Business and M-Commerce.		15 Hours
b) Practical	Visit to company, social organizations etc. for collecting 21 <sup>st</sup> Century issues in management and submit the hand written report about ethical issues and challenges before the organization to the College/ Institution/ Department.		

Note:	Practical should be considered for Internal Examination for 5 (Five) Marks (Out of 10 Internal Marks)	
Reference Books: In Search of Excellence - Tom Peters and Robert H. Waterman, Strategic management – Azhar Kazmi Principles of management – P.C.Tripathi and P.N.Reddy Principles of Management – Koontz, O'Donnell and Weihrich		

	<b>Rayat Shikshan Sanstha's</b> <b>Sadguru Gadage Maharaj College, Karad</b> <b>(An Autonomous College)</b>  Syllabus of M.Com Faculty of Commerce and Management Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24M.Com –I Semester-II <b>Elective I(BM): Paper II</b>  <b>Organisational Behaviour</b>		
Marks : 80	Total Hours of Teaching: 60	Theory: 60	
Course Outcomes:	Describe theoretical concepts of organizational Behaviour.  Classify types of personalities  Summarize types of conflicts.  Summarize adoption of organizational culture.		Number of hours lecture
Unit 1	Introduction to Organizational Behaviour:  Concept, significance, Nature and scope of OB, contributing disciplines to OB, relationship between management and organizational Behaviour, Ethical issues in OB, Historical Development of OB, Models of OB.		15
Practical	Visit any nearby organization and observe management functions perform therein and report. Submit handwritten report.		
Unit 2	Individual and Group Behaviour:  A. Foundations of Individual Behaviour – Personality (Concepts, Determinants and types), Perception (meaning, process, factors affecting perception)., Attitude (Concept, formation and types), Values (Concept, types and formation) and Job Satisfaction (Concept, Determinants and Measurements), Learning (Meaning, determinants, principles)  B. Foundations of Group Behaviour: Definition and importance of group, Types of group, Process of group development, Group Behaviour (Norms, Cohision, Role intergroup Conflicts), Group performance factors, Quality Circle and Work Teams.		15

Practical 2	Classify the types of personality of sample employees in nearby organization.	
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Unit 3	<p>Organisational Conflict and Negotiation</p> <p>A. Organizational Conflict: Concept, types, sources and levels of organizational conflict, Traditional and modern approach to conflict, Functional and dysfunctional organizational conflict, conflict process, resolution of conflict.</p> <p>B. Negotiation: bargaining strategies, the negotiation process, individual differences in negotiation effectiveness, third party negotiations.</p>	15
Practical 3	Prepare a poster on organizational conflicts and their resolution.	
Unit 4	<p>Organizational Culture and Work Life Balance:</p> <p>A. Organizational culture: Definition, types, functions, creating, sustaining and changing culture a culture.</p> <p>B. Quality of Work life: concept, constituents of QWL, QWL in Indian context. Managing work life conflicts in organizations.</p>	15
Practical 4	Prepare a report on organizational culture adopted in hereby organization.	
<p>References:</p> <ol style="list-style-type: none"> <li>1. Management and Organizational Behaviour – P. Subbarao</li> <li>2. Organizational Behaviour – Keith davis</li> <li>3. Organizational Behaviour – Stephen Ronnins</li> <li>4. Organizational Behaviour – Dr. Anjali Ghanekar</li> <li>5. Organizational Behaviour – Dr. C.B.Gupta</li> <li>6. Organizational Behaviour – Dr. S.S.Khanka</li> <li>7. Organizational Behaviour – Stephen Robbins &amp; Timothy Judge, 15<sup>th</sup> Edition, Pearson, Prentice Hall.</li> </ol>		

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Faculty of Commerce and Management Syllabus in accordance with NEP 2020  
Introduced from Academic Year 2023-24M.Com –I Semester-I  
Elective II (ME): **Paper I Managerial Economics**

**COURSE OUTCOMES:**

- 1 Student should able to understand the variables and components of Managerial Economics
- 2 Students should study the applications of demand analysis and concepts related consumer's behaviors.
- 3 Student should aware regarding production, price determination and pricing practices and they should able to apply these in business decision making policies.
- 4 Student should understand the business cycle phenomenon and inflation for business decision making.

<b>UNIT -1</b>	<p><b>Introduction to Managerial Economics</b> Meaning, Nature, Scope and Importance</p> <p>Economic Theory and Managerial Theory</p> <p>Role and Responsibilities of manager- managerial Economics and Decisions making</p> <p>Objectives of Business Firm</p>	15
<b>UNIT -2</b>	<p><b>Demand Analysis and Consumer Behavior</b></p> <p>Demand Function Concept and Types of Elasticity of Demand</p> <p>Measurement of Price Elasticity of Demand- Applications of Elasticity of Demand in Managerial decision</p> <p>Revealed Preference Theory – Theory of Consumer's Choice under Risks</p> <p>Demand Forecasting : Meaning and Methods</p>	15
<b>UNIT -3</b>	<p><b>Theory of Production, Price Determination and Pricing Practices</b></p> <p>Production Function : Short run, Long run and Cob-Douglas – Break Even Analysis</p> <p>Price and Output Determination under Monopolistic Competition and</p>	15

	Oligopoly ( Collusive and Non-Collusive)  Pricing Practices: Cost Plus, Multiple, Dumping and Transfer  Capital Budgeting- Criteria for Project Appraisal	
<b>UNIT -4</b>	<b>Theory of Business Cycles and Inflation</b>  Meaning, Phases of Business Cycles  Theories of Business Cycles: Cob-Web, Hicks  Monetary theories of Inflation : Friedman theory, Income theory  Structurlist theories :Mark up theory by Ackley- Bottleneck theory by Eckstim	15
<p><b>References –</b></p> <ol style="list-style-type: none"> <li>1. Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.</li> <li>2 Oliver J. Blanchard, Macroeconomics, Pearson Education</li> <li>3 G. S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education</li> <li>4 Shapiro, Macroeconomic Analysis</li> <li>5 Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, Macroeconomic, McGraw-Hill Education</li> <li>6 Mithani D.M. Money, Banking, International Trade and Public Finance,</li> <li>7 Vaish M.C. Monetary Theory</li> <li>8 Agarwal H.S. Principles of Economics</li> <li>9 Haberler, Theory of International trade</li> <li>10 K.K.Dewett, Monetary Theory</li> <li>11 H.L.Ahuja,Macro Economics: Theory and Policy</li> <li>12 Jhingan M.L. Macro Economic Theory</li> <li>12 Gupta S.B. Monetary Economics</li> </ol>		



**Instructions:** 1) Que.1 and 2 are compulsory

2) Attempt any three questions from Que. no 3 to 6

Case Study	16
Short answer type question (Any two out of three)	16
Long question	16
Long question	16
Long question	16
Q. 6 Write Short Notes (Any two out of three)	16

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Introduced from Academic Year 2023-24 M.Com –I Semester-II  
Elective II (ME): **Paper II International Business**

**COURSE OUTCOMES:**

1. Students will understand the global economic and business world.
2. Students will equip with proper knowledge, abilities and skills of international business environment.
3. Students will get acquainted with the functions and mechanism of international financial institutions.
4. Students will enable with the knowledge of the plans and strategies to succeed at international business platform.

<b>UNIT -1</b>	<p><b>International Business Environment</b></p> <p><b>1.1. Nature and Scope</b></p> <p>Issues in foreign investment-technology transfer, pricing and regulations,</p> <p>Human resource issues and Environmental issues</p> <p>Emerging economies and trade blocks</p>	15
<b>UNIT -2</b>	<p><b>International Marketing</b></p> <p>International Marketing – meaning, features, need and problems</p> <p>Entry strategies, market selection</p> <p>International production and supply chains</p> <p>Methods of Payments in international trade</p>	15
<b>UNIT -3</b>	<p><b>International Business Regulations</b></p> <p><b>3.1</b> Bilateral and multilateral trade laws</p>	15

	<p>WTO- Settlement and Dhoha round of talks</p> <p>Dispute settlement mechanism under WTO</p> <p>Problems of Patent laws</p>	
<b>UNIT 4</b>	<p><b>International Economy and India</b></p> <p>India's foreign trade in post globalization era</p> <p>India and IMF, IBRD</p> <p>Role of India in SAARC</p> <p>BRICS and India</p>	15
<p><b>References –</b></p> <ol style="list-style-type: none"> <li>1. Mead R. (2004) International Management: Cross Cultural Dimensions, 3<sup>rd</sup> ed. New York Wily</li> <li>2. Vyuptakesh Sharan, (2004) International Business: Concept, Environment and Strategy, Pearson education, Singapore</li> <li>3. Yarbrough B V (2005) The World Economy: Trade and Finance, 7<sup>th</sup> Ed Thomas south western USA</li> <li>4. Manab Adhikari, Global (2006) Business Management( An International economic environment), Macmillan India Ltd</li> <li>5. Hill C.W. L. and jain A. K.(2007) International Business Competing in Global market Place, McGraw Hill New Delhi</li> <li>6. Graham John L, Salwan Prashant, Cateora Philip R, (2008) International Marketing 13<sup>th</sup> Ed. Tata McGraw- Hill,</li> <li>7. Varshney R.L. and Bhattacharya B, (2012) International Marketing Management -An Indian Perspective, 24<sup>th</sup> Ed S.Chand New Delhi</li> <li>8. Jeevnandam C. International Business S.Chand New Delhi 2008</li> <li>9. Paul Justein International Business, 5<sup>th</sup> Ed (2011) Prentice Hall of India, Pvt Ltd new Delhi</li> <li>10. Keegan Warren J. and Green Mark C. Global Marketing, 4<sup>th</sup> Ed.(2009) Prentice Hall India, Pvt Ltd</li> <li>11. Bhalla V. K. and Ramu S.S.(2009) International Business Environment, Anmol Prakashan New Delhi</li> </ol>		

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Introduced from Academic Year 2023-24M.Com –I Semester-I (Minor)

**Research Methodology**

Course Outcomes	<ol style="list-style-type: none"> <li>1. Familiarity with basics of research.</li> <li>2. Designing research protocol for research problem.</li> <li>3. Preparation of the instrument for data collection.</li> <li>4. Ability of analysis and interpretation of data.</li> </ol>	
Expected Skills Impartation(Through theory and Practical's)	<ol style="list-style-type: none"> <li>1. Identifying and selecting research problem,</li> <li>2. Preparing research design.</li> <li>3. Preparing questionnaire/schedule and collecting data.</li> <li>4. Analyzing and interpreting data and writing research report.</li> </ol>	
Marks : 80	Total 60 Hours	
Syllabus Contents:		
Unit 1: a) Theory	<b>Basics of Research:</b> Meaning and objectives of research, research in commerce and Management, Types of research, review of literature, research process, methods of research: Case study and survey method.	15 Hours
b) Practical	<ol style="list-style-type: none"> <li>(a) Identification of research problem.</li> <li>(b) Classification of research problem according to types.</li> <li>(c) Formulation of research questions and objectives.</li> </ol>	
Unit 2: a) Theory	Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design, Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Design- sampling techniques: random and non-random sampling methods.	15 Hours
b) Practical	<ol style="list-style-type: none"> <li>(a) Preparation of Research Design.</li> <li>(b) Formulation of Hypothesis.</li> <li>(c) Selection of appropriate sampling design.</li> </ol>	
Unit 3: a) Theory	Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation.	15 Hours
b) Practical	<ol style="list-style-type: none"> <li>(a) Preparation of questionnaire</li> </ol>	

	(b) Preparation of interview schedule/observation schedule (c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.) (d) Classification of data and tabulation.	
Unit 4: a) Theory	Analysis and Interpretation of Data using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression) Hypothesis testing by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test, layout of research project, steps involved in report writing, requisites of good research report.	15 Hours
b) Practical	(a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test.  (c) Report writing according to objectives and hypothesis.  [Use any suitable software for the purpose of (a) and (b)]	
Note:	Questions on theory as well as problems/case on each unit should be asked in university examinations.	
Reference Books:		
<ol style="list-style-type: none"> <li>1. Michael V. P. 'Research Methodology in Management, Himalaya Publishing House, New Delhi</li> <li>2. Krishnasawami O. R. and Ranganathan M., 'Methodology of Research in Social Sciences', Himalaya Publishing House, New Delhi</li> <li>3. Kothari C. R., 'Research Methodology-Methods and Techniques', New Age International Publisher</li> <li>4. Pauline V. Young, 'Scientific Social Surveys and Research', Prentice-Hall of Indian Pvt. Ltd., New Delhi.</li> <li>5. Sachdeva J. K., Business Research Methodology, Himalaya Publishing House, New Delhi</li> <li>6. Gupta S. C., "Fundamentals of Statistics", Himalaya Publishing House.</li> <li>7. Gupta S. P. "Statistical Methods", Sultan Chand and Sons, New Delhi</li> </ol>		
Suggested Additional Readings:		
<ol style="list-style-type: none"> <li>1) Chawla, Deepak and Sondhi, Neena (2018). Research Methodology Concept and Cases, Noida: Vikas Publishing House Pvt. Ltd.</li> <li>2) Kishore, Ravi M. (2018). Business Statistics,</li> </ol>		
Suggested Research Journal :		
<ol style="list-style-type: none"> <li>1) Indian Journal of Commerce</li> <li>2) Indian Journal of Accounting</li> <li>3) Indian Journal of Marketing</li> <li>4) Management Accountant</li> <li>5) Vikalp</li> <li>6) Decision</li> <li>7) IIMB Review</li> </ol>		

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**Syllabus in accordance with NEP- 2020**

Introduced from Academic Year 2023-24

**M.Com. Part –I, Semester II On the Job Training (OJT)**

<b>Course Outcomes</b>	<ol style="list-style-type: none"><li>1. Expose the students to the real life situation</li><li>2. Develop an ability of critical thinking</li><li>3. Analyse the problem in an organisation and suggest remedial actions</li><li>4. Gain working knowledge of the job/profession to get insights of the business</li></ol>
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Marks: 100

Credits : 4

**Guidelines for the Internship**

1. On the Job Training (OJT) is to be completed by the student at any commercial organisation/NGO. For this purpose, the organisations may include office of Chartered Accountant, Cost and Management Accountant, Company Secretary, Management Consultant Government or Semi-Government organisation, cooperative society, bank, local authority etc (The list is for reference only; not exhaustive; other similar organisations can be considered for OJT)
2. OJT is to be completed by the student under the guidance of mentor from the college as well as industry/organisation guide/mentor where he/she is doing internship/apprenticeship.
3. OJT Report is to be prepared which shall be based on the field work and a copy of it has to be submitted to the college/ university department before commencement of semester end examination.
4. The OJT Report shall consist of the following: Title page should cover the following:
  - a. Name of the intern (student)
  - b. Name of the internal guide and external guide/mentor
  - c. Name of the college/university department
  - d. Organisation where internship is conducted
  - e. Duration in which internship was completedThe main text of the report should consist of:
  - a. Profile of the organisation
  - b. Details of work done during the internship
  - c. Key learning/takeaways/ skills acquired during the internship
  - d. Responsibilities handled during the internship
  - e. Problems faced during the internship
  - f. Any significant contribution/solution provided to the organisation during the internship
  - g. Conclusion
  - h. Attendance sheet (day-wise) signed by industry/organisation guide.
5. Internship/Apprenticeship report shall consist of around 40 to 50 typed pages.
6. All recognized P.G. Teachers and also teachers teaching to M. Com Course under the Faculty of Commerce and Management are eligible to work as mentor or guide of the trainee.

7. Total duration of OJT shall be of 120 hours. The college/university department has flexibility to allow the students to complete the Internship/Apprenticeship at any time during the semester, but the report of OJT has to be submitted before commencement of semester end examination.
8. In case of students registered on distance mode and who are already working/employed, they have to submit the OJT report. However, they can complete OJT in the same organisation where they are working/employed. Those students who are registered on distance mode, but not working/employed anywhere, have to complete OJT as per the guidelines given to the regular students.
9. Evaluation of On the Job Training  
 There shall be evaluation of a maximum of 100 marks for OJT on the following criterion and shall be done by internal guide/mentor

<b>Sr. No.</b>	<b>Criterion for Evaluation</b>	<b>Maximum Marks</b>
1	Attendance and Engagement	10
2	Relevance of Internship/Apprenticeship with curriculum	10
3	Responsibilities handled during Internship/Apprenticeship	20
4	Skills acquired during Internship/Apprenticeship	20
5	Contribution of Intern/Apprentice to the organisation	20
6	Internship/Apprenticeship Report	20
<b>Total</b>		<b>100</b>

