

# SAVITRIBAI PHULE PUNE UNIVERSITY

Faculty of Commerce & Management Master of Commerce (Semester IV) (Choice Based Credit System) Revised Syllabus (2019 Pattern) (w.e.f. Academic Year-2020-2021)

#### CORE COMPULSARY SUBJECT

Subject: Capital Market and Financial Services Course Code: 401 Total Credits: 04

#### **Objectives:**

- 1. To acquaint the students with working of capital market.
- 2. To make the students aware about the latest developments in the field of capital market in India.
- 3. To enable the students to understand various transactions in stock exchanges and agencies involved in it.
- 4. To give exposure of financial services offered by various agencies and financial adviser to students.

# Skills to be developed:

- 1. To make aware about working of capital market in India.
- 2. To expose them to various instruments of capital market.
- 3. Students shall learn and acquire the knowledge of financial services offered by agencies. Students will acquire skills about recent development in regulatory body SEBI

				Teaching	Course
	Unit	Topic	No. of Lectures		Outcome
	No.	Topic	1100 01 200001 05	Method	
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1	Capital market:  1.1 Meaning, Functions, Structure, Characteristics of Capital Market  1.2 Participants of capital market - Capital market instruments, Equity share, Preferences shares, Debenture, Bonds,  1.3 Innovative debt instruments: Junk bonds, Naked bonds, Deep discount bonds,  Forward contracts, Futures contract - Options contract,  1.4 Trends in capital market in India.	10	Lecture, PPT, Group Discussion, Library Work, Assignment,	Students will be able to learn the importance and working of capital market.
2	Stock Market  2.1 Stock exchange: organization-membership-governing body - Bombay stock exchange and National Stock Exchange: functions, trading volumes,  2.2 Over the Counter Exchange of India (OTCEI): Progress and Functions.  2.3 Primary market — Functions of primary market - issue mechanism- Procedure of IPO, Price Band, Participants, Prospectus,  2.4 Listing of Securitas: procedure, annual return filing to stock exchange by share listed companies  2.5 Secondary market: Objectives, functions of secondary markets, stock broking, e-broking, depository system-functions and benefits stock market trading, Index, SENSEX, NIFFTY, Intraday Trading, Delivery Trading, -Derivatives trading	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet	Student will be able to understand the working of BSE and NSE, and OTCEI in detail.
3	Financial Services 3.1 Merchant banking and underwriting, collecting bankers: meaning, functions, and services rendered, 3.2 Mutual funds: Meaning, functions-Types-Open and closed ended funds-income funds balanced fund, growth fund-index fund, Portfolio management: meaning and services 3.3 Credit rating: meaning and need, various credit rating	14	Lecture, PPT, Group Discussion, Library Work,	Students will be able to know the role of inter-mediatories, Mutual funds. Portfolio management.

	agencies in India, Foreign institutional investment (FII), Foreign Direct Investment (FDI), Hedge funds, Offshore funds.		Assignment, Use of internet	
4	Securities and Exchange Board of India (SEBI)  4.1 Background, Establishment, functions, powers, achievements and Regulatory aspects, recent changes & emerging trends.  4.2 Investors education and redressal mechanism by SEBI 4.3 SEBI approved Financial adviser: Role and Functions.		PPT, Group	Students will be able to know the role of SEBI in regulating stock exchanges and investors' education, financial advisors.
	Total	48		

#### **Recommended Books:**

- 1. M.Y. Khan: Indian Financial System-Tata Macgraw Hill Publishing Co. Ltd.
- 2. Frank J.Fabozzi & Franco Modigliani : Capital markets institutions and instruments Prentice Hall of India, New Delhi
- 3. Fredric Mishkin and Stanley Eakins, Financial Markets and Institutions, Pearson Prentice Hall, Boston san Francisco, New York.
- 4. Preeti Singh: Investment Management, Himalaya Publishing House, New Delhi.
- 5. Rudder Dutta, Gaurav Dutta, and Sundram Indian Economy (Latest Edition), Himalaya Publishing House, New Delhi.

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#### CORE COMPULSARY SUBJECT

Subject: Industrial Economic Environment Course Code: 402 Total Credits: 04

#### Preamble -

In the present global era, growth of industries and knowledge of it is becoming imperative. This paper aims to provide basic knowledge to students about industrial growth and policies adopted by India since its independence. It also aims to make students acquainted with the changing industrial scenario of the country with focus on the main industries contributing in the industrial development of the country.

#### Scope of the programme -

Basic Knowledge of Industrial economic environment

#### **Objectives of the Course:**

- 1. To provide knowledge about basic issues in Industrial Economic Environmentto students.
- 2. To make students aware about Industrial patternand growth in India and Industrial policies of India since independence.
- 3. To study the progress and current problems of major industries in India.

Unit No.	Unit Title	Content	Purpose & Skills to be Developed
1	Industrial Economic	1.1 Industry: Meaning and Classification	1.To understand the concept of
	Environment	1.2 Economic Environment : Meaning and Definitions	Economic Environment & its
		1.3 Importance of Economic Environment	Constituents.  2. To understand the elements of
		1.4 Factors Affecting Economic Environment	Economic & Non-Economic
		1.5 Role of Economic Environment in Industrial	environment.
		Development	<b>Skills:</b> Conceptual skills, writing
			skills
2	Industrial Growth and		1.To help students to know about
	Pattern in Indian Economy	2.1 Role of Industries in Economic Development of India	changes in Industrial growth and pattern after 1991
		2.2 Industrial Growth Pattern Since 8 <sup>th</sup> Plan	2. Toknow the role & problems of
		2.3 Public Sector industries –Role, Problems and Present	public sector undertakings, small
		Situation	scale Enterprises & Multinational
		2.4 Small Scale and Cottage Industries – Meaning, Role	Corporations in global & competitive
		and Problems	Environment
		2.5 Multinational Corporations and Indian Economy-	Skills:
		Progress and Problems	Analytical skills, Critical Analysis

		2.6 Industrial Imbalance: Causes and Measures	
3	<b>Industrial Policy and Issues</b>		1. Acquaint students with the broad
	-	3.1. Meaning of Industrial Policy	features of industrial policies of
		3.2 Brief Outline of Industrial Policies : 1948, 1956,	Government of India since
		MRTP Act 1969, 1980	independence.
		3.3 Industrial Policy of 1991 – Features and Impact	2. Recognizing progress & performance of SEZ in India.
		3.4 Special Economic Zone- Progress and Problems	Skills:
		3.5 Liberalization, Privatization and Globalization –	Writing skill, critical
		Meaning, and Nature	thinking&Improving analytical
		3.6 Liberalization, Privatization and Globalization:	ability.
		Arguments for and Against	
		3.7 Impact of Globalization on Indian Industry	
4	Major Industries in India		To understand progress & problems
		4.1 Importance of Major Industries in India	of major industries in India.
		4.2 Iron and Steel Industry: Progress and Problems	Skill:
		4.3 Cotton Textile Industry: Progress and Problems	Communication & Analytical Skills
		4.4 Sugar Industry: Progress and Problems	
		4.5 Cement Industry: Progress and Problems	
		4.6 Service Industry: Information Technology Industry	
		and Tourism Industry –Progress and Problems	

# > Teaching Methodology:

Topic Number	Total Lectures	Innovative methods	Film shows andAV applications	Project	<b>Expected Outcome</b>
1	10	<ul><li> Open bookdiscussion</li><li> Digitallectures</li><li> Reading</li><li> Projects</li></ul>	You tube lectures	<ul> <li>Components of macroeconomic environment in India</li> <li>Anatomy and functioning of Industries in India</li> </ul>	Will understand the impact of economic and non – economic factors affecting industrial environment
2	14	<ul><li> Group discussion</li><li> Casestudies</li><li> Problem solvingbased learning</li></ul>	You tube lectures,     Lectures on SWAYAM     Portal or any other     online source	<ul> <li>Analyze opportunities of growth of Small scale industries in India</li> <li>Study the growth pattern of any MNC in</li> </ul>	Will understand role of various types of industries in India like small scale industries, public sector industries, MNCs etc

				India	
3.	12	<ul><li>Pairlearning</li><li>Groupdiscussion</li><li>Open book discussion</li></ul>	<ul><li>Teacher oriented PPTs.</li><li>You tubelectures</li></ul>	<ul> <li>Impact privatization of railways in India</li> <li>Trend of liberalization in India since 1991</li> </ul>	<ul> <li>Critically evaluate industrial polices in India</li> <li>Analyze the impact of new industrial policy adopted by India.</li> </ul>
4	12	<ul> <li>Groupdiscussion</li> <li>Teacher driven         power         pointpresentation</li> <li>Games and simulation</li> </ul>	<ul><li>You tubelectures</li><li>OnlinePPTs</li></ul>	<ul> <li>Increasing role of service industry in India.</li> <li>Changing composition of industries in India.</li> </ul>	Will understand role, progress and problems of manufacturing and service industries in India

#### **References:**

- 1. 1 Business Environment, Francis Cherunilam, Himalaya Publishing House Pvt. Ltd., Mumbai
- 2. Economics of Environment, Garg M. R, RBSA Publishers, Jaipur
- 3. Environmental Economics, Singh G. N. Singh G. N. Mittal Publications, New Delhi
- 4. Industrial Growth in India, Ahluwalia J. J, Oxford University Press, New Delhi
- 5. Industrial Economics in India, Desai B., Himalaya Publishing House Pvt. Ltd., Mumbai
- 6. Industrial Economics, Birthwal R. R., Wiley Eastern Ltd., New Delhi
- 7. Environmental Economics: Theory & Applications., Singh & Shishodia, Sage Publication, New Delhi
- 8. Economics of Environment of Business (with case studies), Puri V. K., Mishra S. K., Himalaya Publishing House Pvt. Ltd.. Mumbai
- 9. Indian Economy Its Growing Dimensions., Dhar P. K., Kalyani Publishers, New Delhi
- 10. Datt&Sundharam's Indian Economy, GauravDatt&AshwiniMahajan, S. Chand & Company Ltd., New Delhi
- 11. Industrial Economics, Singh A & A.N. Sadhu, Himalaya Publishing House Pvt. Ltd., Bombay
- 12. Indian Economy- Its Development Experience., Puri V. K., Mishra S. K., Himalaya Publishing House Pvt. Ltd., Mumbai
- 13. Indian Economy, Tandon B. B., Tandon K. K., McGraw Hill Publishing Company Ltd., New Delhi
- 14. Indian Economy: Problems of Development & Planning., Agrawal A. N., New Age International, New Delhi

- 15. India's Economic Policies., Jalan B., Viking, New Delhi
- 16. Industrial Economics Indian Perspective, Francis Cherunilam, Himalaya Publishing House.

#### WEB REFERENCES:

Sr.	Lectures	Films	Animation	PPTs	Articles
no					
1	www.youtube.com/	www.pbs.org/independen	Eprints.manipal.edu	www.learnpick.in//	www.preservearticles.com/ec
	user/TheMrunalPat	tlens/blog/earth-day-	/78288/1/search_pa	1691/environmental-	onomics/problems-in
	<u>el</u>	watch	per_final[1].pdf	<u>issues-india</u>	
2	www.weforum.org/	www.imdb.com/search/k	www.bbvaopenmin	www.slideshare.net/l	www.yourarticlelibrary.com/
	agenda/2017/10/eig	eyword/?keywords=indus	d.com/en/technolog	uxminy/industrial	industries/industrialization
	ht-key-facts	trial	<u>y/innovation/7</u>		
3	www.toppr.com//i	www.youtube.com/watch	www.livemint.com/	www.learnpick.in/pri	www.researchgate.net/public
	ndian-industrial-	?v=jN2j6diwCFc	Consumer/srodhe89	me/documents/ppts/d	ation/316284188_Major
	policies		5MOz60byz2e0DL/	etails/	
			•••		
4	www.youtube.com/	www.youtube.com/watch		www.eai.in/ref/ae/wt	www.yourarticlelibrary.com/
	watch?v=yqzzqbkv	?v=W7Mfznn9OkM		e/typ/clas/india_indus	industries/indian-industries
	<u>16c</u>			trial_wastes.html	

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#### **CORE COMPULSARY SUBJECT**

Subject: Operations Research Course Code: 402 A Total Credits: 04

**Preamble to the syllabus:** Operations research deals with operational planning control issues and execution. In is needed in all sectors of the society. One of the objective to operations manager is that how to make use of the available resources in the best way to achieve certain objective. Quantitative approaches are indeed needed in tackling many of such problems.

Operations Research (OR) deals with problem formulation and application of analytical methods to assist in decision-making of operational problems in planning and control. The techniques of OR are useful quantitative tools to assist operations managers, and has a wide applicability in engineering, manufacturing, construction, financial and various service sectors.

#### **Objective of the Program**

- 1. To understand and master the concepts of Operations Research.
- 2. To inculcate an attitude of enquiry, logical thinking about Quantitative techniques.
- 3. To develop skills of facing real life problems using operational research techniques.
- 4. To prepare students to understand the art of applying Operational research techniques.
- 5. To gain knowledge of Operations research.

Unit No.	Unit Title	Contents	
1	1 Game Introduction, Characteristics of game theory, Two person zero sum game, Pay of matrix, saddle point, pure strategy, mixed strategy, value of game, Dominance in the control of the		
		Algebraic system of solving 2X2 Game, Numerical problems	
2	Linear	Introduction, Advantages and Applications of L.P.P., Basic Definitions and Terminology,	
_	Programmin	Formulation, Canonical and Standard forms, Slack, Surplus and Artificial variables, Solution	
	g Problem	by graphical method (for problems with two variables only), Solution by simplex method	
	(L.P.P.)	(canonical form and two iterations only), degenerate, alternate, unbounded and Infeasible	
		solutions, Big M method, Formation of dual of a L.P.P. and relation between solution of	
		primal and dual, Numerical problems	
3.	Transportati	Definition, T.P. as L.P.P., balanced and unbalanced T.P., Methods of finding Initial Basic	
3.	on Problem	Feasible Solution (I.B.F.S.) - North – West corner method, Matrix Minima Method, Vogel's	
	( <b>T. P.</b> ) and approximation method, Optimal solution by U-V method, Maximization and degeneracy		
	Assignment	nment T.P.	
	Problem	Definition, balanced and unbalanced A.P., Hungarian method, Variations of A.P.	
		(maximization and restrictions), Numerical Problems	

4.	Project	Activity, Event, Loop, Network (definition and drawing), Critical Path Method(CPM): critical
7.	Management	activity, critical path, float (free, independent, total), forward pass and backward pass
	and	calculations
<b>Sequencing</b> Programme Evolution and Review Technique PERT): optimistic, pe		Programme Evolution and Review Technique PERT): optimistic, pessimistic, most likely
time estimates, expected time estimate and its variance		time estimates, expected time estimate and its variance
Numerical Problems		Numerical Problems
5	Sequencing	Assumptions in sequencing model, Basic terminology, n-jobs through two machine problems.
<i>J</i> .	Problems	

# Teaching methodology

Topic	Total	Innovative methods to be
Topic No.	Lectures	used
1	12	ICT
2	14	ICT
3	14	ICT
4	12	ICT
5	8	ICT

#### **Method of Evaluation**

Subject	Internal Evaluation	External Evaluation
Unit – I	40 %	60 %
Unit – II	40 %	60 %
Unit – III	40 %	60 %
Unit – IV	40 %	60 %
Unit – V	40 %	60 %

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Operations Research	H. A. Taha	Pearson	NewYork
2.	Operations Research	V.K. Kapoor	Sultan Chand & Sons	New Delhi
3.	Operations Research	Kanti Swarup & Gupta Manmohan & P. K. Gupta	Sultan Chand & Sons	New Delhi
4.	Operations Research	P. K. Gupta & D. S. Hira	S. Chand	New Delhi

Web reference

http://swayam.gov.in

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# SPECIAL ELECTIVE SUBJECT - GROUP A (ADVANCED ACCOUNTING & TAXATION)

Subject: Recent Advances in Accounting, Taxation & Auditing.

Course Code: 403 Total Credits: 04

#### **Objectives of the Course**

- 1. To enable the students to be abreast with the latest advances in the field of Accounting.
- 2. To acquaint students with the latest trends of accounting adopted by large and small entities worldwide.
- 3. To enable students to realize the need for upgradation of technology based accounting skills.

Depth of the program – fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Technology based	Cloud Accounting	To gain the knowledge of use of technology for accounting
1	Accounting	Block Chain Accounting	by accountants and accounting firms. To realise the
		Role of Artificial Intelligence in Accounting	importance of Remote Electronic Accounting.
		Automated Accounting Process	
		Role of Big Data in Accounting	
2	Tax Reforms in	Goods and Service Tax Reforms	To impart the knowledge of the latest reforms established in
2	India	Corporate Tax Reforms	the field of accounting, auditing and taxation.
		Personal Tax Reforms	
3.	Advanced	Human Resource Accounting	To understand the need for adopting new branches of
3.	Accounting for	Environmental Accounting	accounting among the corporates.
	Corporates	IPR Accounting	
		ESOP Accounting	
4.	Emerging Trends in	Inflation Accounting	To acquaint students with the future accounting concepts,
4.	Accounting	Creative Accounting	those of which, may become statutory for certain industries.
		Forensic Accounting	
		Lean Accounting	

### **Teaching methodology**

Topi	Total	Innovative methods to be	Film shows and AV	Project	<b>Expected Outcome</b>
c No.	Lectures	used	Applications		
1	12	Case studies of few entities using technology based accounting	https://www.youtube.com/watch?v=Ay3v5OzW0MA	Project on Companies using automation in accounting process	Students will know the professionalism in Accounting process

2	12	Comparative(debate) analysis	https://www.youtube.com/w	Project on Income Tax Liability	Students will understand
		of old and new reforms	atch?v=UVs UrsU5OY	for Assessee's with different	
		Group Discussions		combination of Incomes under	reforms among different
				both the optional methods	stakeholders.
3	12	Power point presentations by	https://www.youtube.com/re	Project on the topic employee	Students will understand
		the students	sults?search_query=human+	stock option policies by any two	the application of new
			resource+accounting+with+a	corporates	accounting methods for
			<u>nimation</u>		better efficacy building
4	12	Quiz and competition based	https://www.youtube.com/w	Locate companies national or	Students will understand
		activity	atch?v=zX8Ds6O8Oos	international who have adopted	the need for emerging
				Lean Accounting.	trends in accountancy

#### **Method of Evaluation**

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Written Tests, Case Study , Home Assignment 40%	Written Exam 60%	E – commerce for Accounting needs
Unit – II	Written Tests, Group Discussion, Home Assignment 40%	Written Exam 60%	Goods and Service Tax Personal Tax Planning
Unit – III	Written Tests, PPT, Home Assignment 40%	Written Exam 60%	Not Applcable
Unit – IV	Written Tests, Online Quiz, Home Assignment 40%	Written Exam 60%	Not Applcable

#### References

Sr. No.	Title of the Journal	Author/s	Place
1.	Journal of Accounting & Finance	Accounting Research Foundation	Jaipur
2.	Journal of Indian Accounting Association	Indian Accounting Association	Jaipur
3.	Management Accountant	ICWA	Kolkatta
4.	The Chartered Accountant	The ICAI	New Delhi
5.	The Accounting World	The ICFAI University Press	Dehradun



# SPECIAL ELECTIVE SUBJECT - GROUP A (ADVANCED ACCOUNTING & TAXATION)

Subject: PROJECT WORK / CASE STUDIES Course Code: 404 Total Credits: 04

#### **Project Work in Accounting and Taxation**

A student can select any topic relating to principles practices and procedures of accounting auditing taxation and management accounting. Any topic from the syllabus of the papers studied at M Com. Part One or Part Two under special paper Accountancy & Taxation can be of a use. Pick up any unit studied and try to connect it to commercial word around e.g. in taxation a student has studied taxation of a company, then he can select a topic Tax Planning of a particular company or a study of taxation of an educational institute. On this line following areas have been listed out for project work in Accountancy.

#### Area of Project Work in Accounting:-

#### Following is the list of topics for project work in Accounting.

- 1. Financial statement Analysis of
  - a. A Limited Company for 5 years
  - b. Five Companies of five different industries
  - c. Five companies of one industry e.g. Automobile, Engineering, Textile
  - d. Five banks from Private sector/Co-op. sector
- 2. Study of Working Capital Management of a large Company.
- 3. Study of Budgetary Control System of four Companies
- 4. Study of Management Information System of four Companies.
- 5. Procedure of preparation of Consolidated Balance Sheet by Holding Company having two / three subsidiaries companies.
- 6. Valuation of Shares of 10 unlisted Companies.
- 7. A study of Amalgamation/Merger of procedure of two Companies (Accounting procedure)
- 8. A comparative study of Accounting System of Hotel industry Five Star, Three stars, large Hotel and small Hotel.
- 9. Comparative study of Accounting of Hospitals from Private sector, Trust and Small Hospital.
- 10. Study of Accounting for Grants to school, college, and institute.
- 11. Application of Inflation Accounting to a large Company's Balance Sheet.

- 12. Human Resource Accounting for Software, Marketing, Consulting Company
- 13. Preparation of Value Added Statements of a Company and its comparison with Conventional Accounting Statement.
- 14. Preparation of Economic Value Added Statement of a Company and its comparison with Conventional Accounting Statement.
- 15. A study of Application of Accounting Standards of five Companies.
- 16. Audit planning of five firms of Auditors.
- 17. A study internal Audit system of four companies.
- 18. Tax planning of 10 assesses
- 19. Tax Planning regarding purchase of House Property.
- 20. Tax planning of Partnership Firm/ Limited Company.
- 21. Taxation of Public Trust
- 22. A study of Perquisites and its impact on Taxable Income Employees from 10 different companies.
- 23. A study of ten Export Oriented Units from Taxation point of view.
- 24. Financial viability of five Co-operative Sugar Factories.
- 25. Comparative Study of Taxable Income of Individuals and HUFF
- 26. Problem of units paying Service Tax
- 27. Accounting for Tour and Travel business.
- 28. Comparative Study of Housing Loan Schemes of Banks and Financial Institutions.
- 29. Comparative Study of Fees Structure of Non-grant and Grant in Aid Educational Institutions.
- 30. A survey of 20 shareholders regarding utility of Published Annual Accounts of Company.
- 31. Study of Investment Pattern of 20 Individuals from Taxation point of view.
- 32. Preparation of Project Report for Small Scale Industry, Hotel, Xeroxing business, Computer

Institute, Hospital, Transport Business, Petrol Pump

- 33. Ascertainment of Cost of Capital from Annual Accounts of five Companies.
- 34. A financial viability study of Sick Industrial Companies.
- 35. A study of Tax Audit Report of Non-Corporate and Corporate Assesses.
- 36. A study of Secretarial Audit Report of five companies.

- 37. A study of Cost Audit Report of two companies.
- 38. A study of Government system Audit of Commercial Undertaking / Local bodies.
- 39. Commentary on Public Accounts Committee of Central Government.
- 40. A comparative study of different Accounts Software e.g. Tally, SAP, ERP, Local Software etc.
- 41. Consolidation procedure of different units of an Educational Society.
- 42. A study of Significant Accounting Policies of different Companies from different Industries.
- 43. A study of Qualified Audit Reports of different Companies.
- 44. Comparative study of Advances of Credit Co-op. Societies and Urban Co-op Banks.
- 45. Preparation of Project Report of Agro based industries, Poultry Farming, Dairy business, Nursery, Horticulture farm.
- 46. A study of Vehicle Loan schemes of different Banks.
- 47. Excise Accounting at manufacturing unit.
- 48. A comparative study of NPA of Urban Co-op Banks
- 49. A study of Corporate Responsibility Statements of Annual Accounts of 10 Companies
- 50. A study of Cash Flow Statement from Annual Accounts of 10 Companies.
- 51. Accounting of Leasing and Finance Companies.
- 52. A study of Accounting of Electricity Company, (Tata Power, Ahmedabad Electricity Power Co. Ltd.)
- 53. An exemption under Income Tax Act, availed by 10 different assesses.
- 54. A comparative financial analysis of running of Luxury buses by private operators and State

#### Transport Corporation.

- 55. Financial Analysis of Produce Exchanges at Taluka Level.
- 56. Comparative study of Annual Report of 3 Co-op Banks.
- 57. Comparative study of Annual Report of 3 Limited companies.
- 58. Various Accounting Policies followed by Financial Institutions.
- 59. Impact of IRAC Norms of financial position of any co-operative bank over last 3 years.
- 60. Audit classification of a Credit Co-op. Society for last 2 years.
- 61. Determination of Taxable Income of a Charitable Hospital as per Section 11, 12, 12A & 35 of I.T. ACT. Act. 1961.

- 62. Accounting Standards, their application by the limited company to its annual accounts.
- 63. Comparative study of effect of Depreciation Allowance on Book Profit & taxable profits of a limited company for 3 years including carried forward and set-off.
- 64. Analysis of any three recent cases decided by High Court.
- 65. Study of fraud cases detected by application of S.A.P.
- 66. Comparative study of Financial Statements of Educational Institutions for 2 years.
- 67. A study on E filing of Tax Returns- Income Tax, GST etc.
- 68. A study of Computerized Accounting system in any business unit.



# SPECIAL ELECTIVE SUBJECT - GROUP B (Commercial Laws & Practices) Subject: Recent Advances in Commercial Laws and Practices Course Code: 405 Total Credits: 04

**Preamble:** Commercial world is changing with new regulatory mechanism where issues as to Law on Competition, securitization, debt recover from financial institutions etc are becoming important and hence students are expected to be aware of such issues in the contemporary business scenario.

**Objectives of the Program:** To understand purpose, scope and legal framework of law relating Competition, Securitization, debt recovery and Special economic zones and disputes settlement mechanism provided under relevant substantive laws regulating such bodies or authorities.

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**Depth of the program:** Fundamental Knowledge, Principles and provisions of relevant policy, statutes and its applicability along with judicial decisions on such issues.

**Lectures:** Each unit shall have equal weightage (i.e.12 Lectures)

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Competition Act,	Competition Act, 2002:	• Acquainting students with the
	2002	Definitions, Prohibition of certain agreements, Prohibition of	Establishment, composition and
		abuse of dominant position, Regulation of combinations (Ss. 3 to	functioning of Competition
		6),	Commission of India and its
		Competition Commission of India. (Ss. 7 to 13)	relevance in the present context.
		Establishment, Composition, Selection Committee for	
		Chairperson and Members of Committee, Term of Office,	
		Resignation, Removal, Suspension, Restrictions on employment	
		of Chair Person and other members, Appointment, Duties of	
		Director General etc. (Ss. 16 to 17, 41)	
		Duties, Powers, Functions, Meetings and Orders of Commission	
		(Ss. 18 to 20, 22, 31),	

		Acts taking place out of India (Ss. 32)	
		Penalties (Ss. 42 to 48)	
		Competition Appellate Tribunal (Ss. 53A to 53U)	
2		The Special Economic Zones Act,2005:	Acquiring conceptual and
	The Special	Objectives and Definitions(Ss.1and 2)	procedural aspect of SEZs along
	<b>Economic</b> Zones	Establishment of Special Economic Zones(SEZs) (Ss.3 to 7)	with their legal provisions as
	Act, 2005	Constitution of Board of Approval(Ss.8 to 10)	applicable in India.
		Development Commissioner (Ss.11 and 12)	
		Single Window Clearance (Ss.13 to 25)	
		Special Fiscal Provisions for SEZs (Ss26 to 30)	
		SEZ Authority (Ss.31 to 41)	
		Reference of Disputes and Miscellaneous Provisions (Ss.42to 58	
		and Scheules I to III)	
3.	The Securitization	The Securitization and Reconstruction of Financial Assets	Acquiring conceptual and
3.	The Securitization	The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002:	
3.		and Enforcement of Security Interest Act, 2002:	procedural knowledge of The
3.	and	and Enforcement of Security Interest Act, 2002:	procedural knowledge of The Securitization and Reconstruction
3.	and Reconstruction of	and Enforcement of Security Interest Act, 2002: Definition & Importance of Act, Regulation of Securitization and	procedural knowledge of The Securitization and Reconstruction of Financial Assets and
3.	and Reconstruction of Financial Assets and Enforcement	and Enforcement of Security Interest Act, 2002:  Definition & Importance of Act, Regulation of Securitization and Reconstruction of Financial Assets of Banks & Financial Institutions (Ss. 7 to 12),	procedural knowledge of The Securitization and Reconstruction of Financial Assets and
3.	and Reconstruction of Financial Assets and Enforcement of Security Interest	and Enforcement of Security Interest Act, 2002:  Definition & Importance of Act, Regulation of Securitization and Reconstruction of Financial Assets of Banks & Financial Institutions (Ss. 7 to 12),	procedural knowledge of The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest
3.	and Reconstruction of Financial Assets and Enforcement	and Enforcement of Security Interest Act, 2002:  Definition & Importance of Act, Regulation of Securitization and Reconstruction of Financial Assets of Banks & Financial Institutions (Ss. 7 to 12),  Enforcement of Security Interest (Ss. 13 to 19)	procedural knowledge of The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest
3.	and Reconstruction of Financial Assets and Enforcement of Security Interest	and Enforcement of Security Interest Act, 2002:  Definition & Importance of Act, Regulation of Securitization and Reconstruction of Financial Assets of Banks & Financial Institutions (Ss. 7 to 12),  Enforcement of Security Interest (Ss. 13 to 19)  Central Registry (Ss. 20 to 26)	procedural knowledge of The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest
3.	and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002	and Enforcement of Security Interest Act, 2002:  Definition & Importance of Act, Regulation of Securitization and Reconstruction of Financial Assets of Banks & Financial Institutions (Ss. 7 to 12),  Enforcement of Security Interest (Ss. 13 to 19)  Central Registry (Ss. 20 to 26)	procedural knowledge of The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest

Banks	and	Need & Object, Establishment of Tribunal and Appellate	Tribunals and relevant provisions
Financial		Tribunal - Jurisdiction, Powers and Authority of Tribunals-	of the Recovery of Debts Due to
Institutions	Act,	Procedure of Tribunals, Powers of Tribunals, Recovery of	Banks and Financial Institutions
1993		Debt Determined by Tribunal.	Act, 1993

\*All Acts / Rules / are to be studied with recent amendments

#### **Method of Evaluation:**

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation (Written Test etc.)	Written Examination	Diploma in Competition Laws in India
Unit – II	Continuous Evaluation [Class Presentation (PPT) etc.]	Written Examination	Diploma in SEZ and Foreign Investments in India
Unit – III	Continuous Evaluation (Seminar/Workshops etc)	Written Examination	Certificate Course in Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest
Unit – IV	Continuous Evaluation (Viva- Voce etc.)	Written Examination	Online Course on Recovery of Debts Due to Banks and Financial Institutions, MOOCS etc

#### **References:**

**Suggested web references:** 1. Research Paper: Sezs in india: concept, objectives and strategies (by Dr. R. Shashi kumar (<a href="https://www.gtap.agecon.purdue.edu/resources/download/4103.pdf">https://www.gtap.agecon.purdue.edu/resources/download/4103.pdf</a>)

2. Booklet -Special Economic Zones, (by Nishith Desai and Associates)

 $\underline{http://www.nishithdesai.com/fileadmin/user\_upload/pdfs/Special\_Economic\_Zones.pdf}$ 

Sr. no	PPTs
1	https://www.cci.gov.in/sites/default/files/presentation_document/10_cii%2Cmar06_20080710111440.pdf?download=1( Overview of Competition Law and Policy)
2	https://www.slideshare.net/AkritiSingh30/debt-recovery-tribunal

#### Reference Books:

- 1) Taxman's Corporate Law, Taxman Allied Services Pvt. Ltd., New Delhi. (Recent Edition).
- 2) Seth's Commentaries on Banking Regulatory Act and Allied Banking Laws, Law Publishers (India) Pvt. Ltd., Allahabad.
- 3) Taxman's "Banking Law and Practice in India", India Law House, New Delhi.
- 4) P. N. Varshney, "Banking Law and Practices", Sultan Chand & Sons, New Delhi. (2012).
- 5) Justice A.B.Srivastava & C.S.Lal (Advocate), "Securitisation & Debt Recovery Laws" (Alongwith Allied Acts & Rules) (in 2 Vols.) 10th edition, (2018)
- 6) Digest on Debt Recovery Laws (1993-2012)Law Publishers(2017)
- 7) K B, Nidheesh , "Special Economic Zones in India: Challenges and Prospects" Jain Book Agency,(2016)
- 8) T. Ramappa, "Competition Law in India: Policy, Issues, and Developments" (2013)

All bare Acts of respective legislations referred in the syllabus.

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# **SPECIAL ELECTIVE SUBJECT - GROUP B (Commercial Laws & Practices)**

Subject: Project Work / Case Studies Course Code: 406 Total Credits: 04

#### **Objectives:**

- 1. To develop research attitude in the minds of students.
- 2. To enrich the ability of research work among students.

#### **Introduction and Objective:**

As a partial fulfillments of University of Pune requirement for M.Com Programme students have to undergo in-plant training of 6 weeks in an organization of repute assigned by the institute or accessible to student. The objective of this activity is to test student's ability to apply theoretical knowledge to practical business situation. Alternatively Students can choose a topic relevant to the subject and research on its regulatory mechanism.

In the light of exposure to different functional areas and research methodology at M.Com Part-I and II Curriculum the students have to collect the data relevant to their topic or problem, analyze the same Methodologically, make intelligent observations and offer some practical suggestions. In order to Complete the task following Report Contents and Chapter Scheme is suggested which can be adopted with or without modification.

#### **Report Contents:**

- A. Cover page
- B. Company Certificate
- C. Acknowledgement
- D. Declaration
- E. Executive Summary

Tentative Chapter Scheme:

Chapter 1. Introduction to Study

- Chapter 2. Company Profile
- Chapter 3. Objective of Study
- Chapter 4. Review of literature
- Chapter 5. Research Methodology
- Chapter 6. Data analysis Interpretations
- Chapter 7. Observations and Findings
- Chapter 8. Conclusions and suggestions

#### Suggested Topics for the Research Project:

- 1. Legal and Regulatory Issues faced by Small and Medium Scale Industries in Pune
- 2. A Study of the Goods and Service Tax Act, 2017 from the perception of Chartered Accountants and Tax Consultants
- 3. A Study of Awareness of Hotel businessmen about relevant laws and their legal problems
- 4. A Study on Traders and Consumers' perception towards the Goods and Service Tax (GST) in Pune
- 5. A Study of Perception of College Teachers about Procedure of Registration of their Patents
- 6. Perception of Lawyers about Consumer Protection Bill, 2018
- 7. A Study on Copyright Act, 1957 in respect of Cinematographic films.
- 8. A Study of Awareness of Hotel Owners about relevant Laws and their Legal Problems
- 9. A Study of the Life Insurance Corporation Act, 1956 with reference to Role and Responsibility of LIC Agents
- 10. Legal and Regulatory Issues faced by Small and Medium Scale Industries in Pune
- 11. A Study of the Goods and Service Tax Act, 2017 from the perception of Chartered Accountants and Tax Consultants
- 12. A Study of Awareness of Hotel businessmen about relevant laws and their legal problems
- 13. A Study on Traders and Consumers' perception towards the Goods and Service Tax(GST)in Pune
- 14. A Study of Perception of College Teachers about Procedure of Registration of their Patents
- 15. Perception of Lawyers about Consumer Protection Bill, 2018

- 16. A Study on Copyright Act, 1957 in respect of books.
- 17. A Study of Awareness of Hotel Owners about relevant Laws and their Legal Problems
- 18. A Study of the Life Insurance Corporation Act, 1956 with reference to Role and Responsibility of LIC Agents
- 19. A Study of Awareness of Hotel Owners about the Food Safety and Standards Act, 2006 in Pune
- 20. A Study of Copyright Act, 1957 with literary work, Pune
- 21. A Study of Trademark with reference to Selected Companies from Bajaj Group
- 22. A Study of Registration of Legal Documents under Registration Act, 1908 with reference to Leave and License Agreement
- 23. A Study of Patent Laws of few Manufacturers
- 24. A Study of Cybercrime investigation Cell (Pune) and General Awareness of Cyber Crime among College Students
- 25. An Analytical Study of Debt Recovery Tribunal, Pune
- 26. The Impact of WTO on Agriculture and the Role of MSAMB, Pune on Export of Agriculture Produce
- 27. A Study of Impact of E-Commerce on Working of Pune Stock Exchange
- 28. A Study of SEBI's Role in the changing Business environment
- 29. A Research on Cyber Crime in urban area
- 30. A Study on Trademark and Its Awareness among the Businessmen, Traders and Companies
- 31. An Analytical Study of Use of Information Technology in the administration of the Maharashtra State Electricity Board
- 32. A Study of Impact of Globalization on Manufacturing, Import-Export of Musical Instrument in Pune City
- 33. A Study of Impact of Trademark on Traders and Consumers.
- 34. To study General Awareness of Cyber Café Owners/ Occupiers about Cyber Law and Cyber Crime
- 35. A Study legal aspects of Online Trading of Few Selected Broking Companies in Pune
- 36. A Study of Impact of E Commerce on Banking Sector
- 37. Study of Impact of World Trade Organization on international Business

39. The Impact of WTO on Indian Education		
40. A Study of Patent Act 2005 with Speci	al Reference to Recent Amendments	
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# **SPECIAL ELECTIVE SUBJECT - GROUP C (Advanced Cost Accounting & Cost system)**

Subject: Recent Advances in Cost Auditing and Cost System Course Code: 407 Total Credits: 04

# **Objectives:**

- 1. To aware students with the recent trends in Cost Accounting and Cost Systems.
- 2. To acquaint students with Standards and applications Of Cost Accounting
- 3. To familiarise students with GST and Productive Audit.
- 4. To acquaint students with recent trends in Cost Accounting.

Unit	Unit Title	Contents	Skill to developed
<b>No</b>	Cost	2,4,5,and 8 to24 (Drafts And Amendments' Subjects to Finalization from	Knowledge of Application of Cost
	Accounting Standards (CAS)	time to time)	Accounting Standards
2	Basics of GST audit And Productive Audit.	<ul> <li>Meaning of GST Audit, Its applicability, Qualification and Disqualification of Auditor .Features, Scope and Benefits</li> <li>Procedure for conducting of and reporting under GST Audit</li> <li>Meaning, Features, scope and Benefits of Productive Audit.</li> <li>Problems of Productive Audit and Means to overcome these Problems.</li> </ul>	Detail understanding of GST and Productive Audit
3	Enterprise Resource Planning (ERP)	<ul> <li>Introduction, Meaning, Features, Benefits &amp; Limitations Of ERP Benefits of Implementation of ERP</li> <li>E-Costing -Features</li> </ul>	In -Depth knowledge of ERP
4	Recent Trends In Cost Accounting	Introduction to Various techniques & tools of Manufacturing and its impact On Costing:  • Six Sigma • 5 S • TQM • Kaizen Technique. • Lean Manufacturing • Total Productive Maintenance • Business Process Re-Engineering • Artificial Intelligence • Robotics Manufacturing	Knowledge about recent trends in Cost Accounting.

# **Teaching Methodology**

Sr No	Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	14	PPT	You tube lectures	PPT	Understand Cost Accounting Standards in depth
2	12	Guest Lecture by professionals.		Group Discussion	Understand GST and Productive Audit
3	10	Group discussion		Case studies	Understanding ERP
4	12	Study from web site how various companies apply recent trends in their organization.		Assignment	Able to understand different areas of recent changes

#### **Methods of Evaluation**

Subject	Internal Evaluation	External	Suggested AD-On
		Evaluation	Course
For all Units	Multiple Choice Questions, Written Test, Internal Examination, PPT based presentation etc.	SPPU	Visit to industries and prepare a report on the visit.

# References

Sr.	Title of the Book	Author	Publisher	Place
No				
1	Cost Accounting Standard	Institute Of Cost	ICAI INDIA	KOLKATA
		Accountant Of India		
		Kolkata		
2				
	A Handbook on Goods & Services Tax - GST	CA PUSHPENDRA SISODIA	Bharat Law House Pvt. Ltd.	

3				New Delhi
	Enterprise Resource Planning	Veena Bansal	Pearson India	
4	Bharat's GST Laws with rate of Tax on Goods and Services (Amended Bare Act Rule)	Bharat Law House	Bharat Law House Pvt. ltd	NEW DELHI
5				Noida
	Lean Six Sigma	Bass and Issa	Mcgraw Hill	
7				Hydrabad
	A Birds Eye view of GST	R.K.Jha and P.N.Singh	Asia Law House	
6		K.S. MADHAVAN (AUTHOR),	SHINGO INSTITUTE OF	AMAZON
	<b>Total Productive Maintenance</b>	(TOTHOR),	JAPANESE MANAGEMENT	

#### Web References:

https://icmai.in

www.globalcma.in

www.globalcma.in

https://www.acieta.com/why-robotic-automation/robotics-manufacturing

**Note:** 100 % of marks are allotted to Theory only.

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# SPECIAL ELECTIVE SUBJECT - GROUP C (Advanced Cost Accounting & Cost system Subject: PROJECT WORK / CASE STUDIES Course Code: 408 Total Credits: 04

Project Work Will Carry 100 Marks. For Regular Students, Project Work Is Compulsory. The Option Of Case Studies Is Only For The Students Registered As An External Student. 'Students Are Expected To Prepare The Project Report Based On The Field Work And Survey And Studying The Current Trends Under The Guidance Of Their Guide Teacher'. They Will Have To Submit The Report On 31st March Every Year. Project Viva Voce Will Be Conducted At The End Of IV Semester But Before Theory Examination.

#### **Guidelines Areas of Project Work Marks: 100**

Students are required to Visit a Unit in Concerned Industry and submit their report on any of the following project topics.

- 1. Marginal Costing: Techniques Based on Annual Reports of Listed Companies. To Study the Application of Marginal Costing in Taking Managerial Decision.
- 2. Budgetary Control: Study of Procedure of Audit. A Study of Budgetary Control System Established therein and used for cost Control Purpose.
- 3. Statement of Cost of Production of the taxable goods(refer Rule 30 of the CGST Rules, 2017)
- 4. Environmental Audit.
- 5. Cost Audit: Audit Programme Understanding the Procedure of Cost Audit, Cost Accounting Record Rules of the Respective Industry and Preparation of Cost Audit Report.
- 6. Process Costing: process industry & Understanding the Use of Process Costing Method in the factory, Cost Analysis at Each Stage in Particular and Cost Analysis in General done in the Sugar Factory.
- **7.** Pricing Decisions: Visit to any Industry Understanding the different Methods and Techniques used by the Concern in pricing different Products.
- 8. Cost Control and Cost Reduction: Visit to any Manufacturing Concern and Understanding the different Methods used fruitfully by the Priority in Cost Control and Cost Reduction. **ISOProcedure.**
- 9. Contract Costing: Visit to Any Construction / Contracting firm and Understanding Ascertainment of Contract Cost, Allocation and Apportionment of different Expenses and Apportionment of profit on Incomplete Contract.

- 10. Costing in Service Industry: Visit to any Hotel, Airlines, Hospitals or any other Service Industry and Understanding the Costing Methods used in the Concerned Service Industry and its Utility to Ascertain the Cost of Service Rendered as well as for controlling the Cost.
- 11. Recent Developments in Cost Accounting.
- 12. Application of Activity Based Costing.
- 13. Study of Job Evaluation and Merit Rating in Industrial Unit:
- 14. Application to Agro Based Industries i.e. fishery, dairy, poultry etc.
- 15. Cost Reduction Program and its Implementation:
- 16. Study of Costing Techniques and its use in Decision Making:
- 17. Application of Onion Cash Crop, Sugarcane, Cotton, Horticulture etc.
- 18. Study of Various Measurement Policies (Risk Management)
- 19. Study of minimum wages.
- 20. Study of fixation or fees of Professional Courses,
- 21. Study of Cost Associate with Finance of Any Company
- 22. Study of Cost Structure of Different Companies from same Industry.
- 23. CSR under industry.

#### Note:

- The aforementioned titles are just for examples. Students can choose any other topic relevant to the syllabus in consultation with subject teacher.
- 50 % Marks are allotted to Viva-Voce whereas rest 50 % for the Project Work conducted by the students.

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# **SPECIAL ELECTIVE SUBJECT - Group D (Co-operation & Rural Development)**

# SUBJECT: RECENT ADVANCES IN CO-OPERATIVE AND RURAL DEVELOPMENT Course Code: 409 Total Credits: 04

# **Objectives of the Course:**

- 1. To create awareness regarding globalization and its effects on rural development.
- 2. To study and projects in the field of Co-operation and recent advances in rural development.

Unit No.	Unit Title	Content	Purpose/skills to be developed
1.	Social and Economical Aspect	Social and Economical Aspect:  1.1 Theory and Practice of co-operative principles & current scenario  1.2 Issues of economic viability of co-operative institutions  1.3 Issues of non-viability and sick co-operative units  1.4 Social responsibility of co-operative institutions	<ol> <li>To understand economic viability of co-op. institutions</li> <li>To understand the social responsibility of co-op. institutions</li> </ol>
2.	Globalization and Co-operatives	Globalization and Co-operatives:  2.1 Progress of Globalization and its impact on Co-operative institutions  2.2 Challenges of global competition  2.3 Meeting the global challenges  2.4 New Management Techniques  2.5 Scope of six Sigma in Co-Operative Management  2.6 Co-operative leadership in global era	<ol> <li>To understand the impact of globalization on co-op. institutions.</li> <li>To understand the challenges posed by globalization &amp; remedies</li> <li>To study the changing role of co-operative leadership with respect to globalization &amp; its effects</li> </ol>
3.	Role of Self Help Groups in Rural Development	Role of Self Help Groups in Rural Development: 3.1 Formation & organization 3.2Self Help groups - innovation for rural development 3.3 Types of Micro Finance- Meaning & Definition 3.4 Micro finance and SHGs 3.5Development of banking habits among rural people 3.6 Rural artisans and SHGs	<ol> <li>To understand the meaning &amp; evolution of Self Help Groups.</li> <li>To understand the role of SHGs in the development of various co-op. movements &amp; societies</li> </ol>

		3.7	Wome	en empo	werment through	SHGs				
		3.8	3.8 Marketing of SHG products							
		3.9	Perfor	rmance						
4.	Rural distress and	Issues	in	Rural	Co-operative	Development	&	1.	To study various hindrances in	
	Government	Govern	vernment measures:						development of rural co-op.	
	Measures	1.1 Reports of various committees regarding far	1.1 Reports of various committees regarding farmer?	1.1 Reports of various committees regarding farmer's				ner's		sector.
	Wicasui Cs		suicides					2.	To understand the causes of	
		1.2	Caus	ses of far	rmer's suicides				farmer's suicides	
		1.3	1.3 Short and long term Governmental measures for			s for	3.	To study various governmental		
				_	ral distress				measures for the development	
		1.4	<b>1.4</b> Sustainable Rural development					of rural co-op. sector		
								4.	To understand the progress &	
									future course of action for	
									sustainable rural development.	

# **Teaching Methodology:**

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	<b>Expected Outcome</b>
1	12	Group discussion & presentations		Preparing report on group discussion & presentations	Awareness about recent trends in social & economic aspect
2	12	Guest lecture followed by group discussion	Short films available on internet	Preparing report on group discussion & presentations	Awareness about recent trends and globalization
3	12	Visit to couple of SHGs	Short films available on internet.	Preparing report on Visit made.	Enhanced awareness about functions, need & problems of SHGs
4	12	Group discussion & visit to the nearby village where Rural distress is reported		Report on the functioning of NGO working in this field	Greater understanding about rural distress

# **Recommended Books:-**

- 1. Bedi R.D.- Theory, History and Practice of Co-operation
- 2. N.L.Ghorpade- Co-operation and Rural Development
- Dubhashi P.R.- Principles and philosophy of co-operation
   Dubhashi P.R.- Rural Development & administration in India

- 5. B.K.Sinha- Indian Co-operation
- 6. S.K.Day- Power of People
- 7. Rajeshwar- Community development, Panchayat raj, Sahakarisamaj
- 8. S.|K.Goyal- Co-operative farming in India
- 9. Dr. Dhiraj Zalte & Others-Theory & Practice of Cooperation Prashant Publication

#### Journals:

- 1. Journal of Rural Development, Hyderabad (Rajendranagar)
- 2. Journal of Co-operative Perspective, Pune.
- 3. The Indian Journal of Commerce, New Delhi.
- 4. Journal of Sahakari Maharashtra, Pun

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# **SPECIAL ELECTIVE SUBJECT - Group D (Co-operation & Rural Development)**

SUBJECT: Project Work/ Case Studies Course Code: 410 Total Credits: 04

# **Objectives:**

1. To develop research attitude of the students.

2. To enrich the ability of research work among the students

#### **Introduction:**

As a partial fulfillments of University of Pune requirement for M.Com Programme students have to undergo in-plant training of 6 weeks in an organization of repute assigned by the institute or accessible to student. The objective of this activity is to test student's ability to apply theoretical knowledge to Co-operation and Rural Development. In the light of exposure to different functional areas and research methodology at M.Com Part- II curriculum the students have to collect the data relevant to their topic or problem, analyze the same methodologically, make intelligent observations and offer some practical suggestions. In order to complete the task following Report Contents and Chapter Scheme is suggested which can be adopted with or without modification.

# **Report Contents:**

A. Cover Page

B. Company Certificate

C. Guide Certificate

D. Acknowledgement

E. Declaration

F. Executive Summary

### **Tentative Chapter Scheme:**

Unit No.	Unit Title	Contents
1	Introduction	Selection and relevance of the problem, historical background of the problem, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be covered by the candidate
2	Research Methodology	It include Objectives, Hypothesis, Scope of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, limitations of the study, significance of the study etc

5.	Literature Review	Provide information about studies done on the respective issue. This would assist students to undertake further study on same issue.
6.	Data Presentation and Data Analysis	The analysis pertaining to collected data will be done by the students, the application of selected tools or techniques
7.	Conclusion	Findings of work will be covered by the candidate and suggestion will be mentioned by the candidate to validate the objectives and hypotheses.
8.	Bibliography	It include a list of all of the sources you have used whether referenced or not in the process of research work
9.	Appendix	An appendix contains supplementary material that is not an essential part of the text itself but which may be helpful in providing a more comprehensive understanding of the research problem

# **Project Report (For Regular Students)**

There will be a project work carrying 100 marks for internal students only. The students will have to select a subject from any area of the syllabi for Business Entrepreneurship. The students will have to work under the guidance of concerned subject teacher.

The Research project work will carry total 100 marks.

#### **Research project Division of Marks**

Division of Marks	Marks
Synopsis with working bibliography (Internal Assessment)	40 Marks
A full project Report (Minimum 50-80 pages)	40 Marks
Viva Voce	20 Marks
Total	100 Marks

Project Viva Voce to be conducted by internal teacher and external teacher (examiner) appointer by the University.

#### **Case Studies (Only for External Students)**

There will be a paper of case studies for external students. The paper will be set for 80 marks to be converted in to 100 marks. Total 20 cases will be selected from standard book for study. In the question paper 3 cases out of 20 (twenty) cases will be covered, each carrying twenty (20) marks. One unseen case will also be covered and it will carry twenty (20) marks.

**Note**: The paper of case studies will be offered only by external students only.

#### **References:-**

Sr. No	Title of Book	Author/s	Publication	Place
1	Research Methodology-Methods &	C. R. Kothari	New Age International	New Delhi
	Techniques		Publishers	
2	Research Methodology	Dipak Kumar Bhattacharyya	Excel Books	New Delhi
3	Research Methodology-Methods &	Anil Kumar Gupta	Value Education of India	New Delhi
	Techniques			
4	Research Methodology-Concepts and	Deepak Chawla & Neena Sondhi	Vikas Publishing House Pvt.	New Delhi
	Cases		Ltd	
5	Research Methods	Ram Ahuja	Rawat Publications,	Jaipur
6	Methodology & Techniques of Social	P. L. Bhandarkar, T. S. Wilkison &	Himalaya Publishing House	Mumbai
	Research,	D. K. Laldas		
7	Legal Research and Writing Methods	Anwarul Yaqin	LexisNexis Butterworths	Nagpur
8	Business Research Methods,	Donald R. Cooper & Pamela S.	Tata McGraw- Hill Edition	New Delhi
		Schindler		
9	Investigating the Social World-The Process	Russell K. Schutt	Sage Publication	New Delhi
	and Practice of Research			
10	Business Research Methods	Alan Bryman & Emma Bell	Oxford University Press	New York

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# SPECIAL ELECTIVE SUBJECT - GROUP E (BUSINESS PRACTICES & ENVIRONMENT)

Subject: Recent Advances in Business Practices and Environment Course Code: 411 Total Credits: 04

#### **Objectives of the Course:**

- a) To provide knowledge and understanding of Recent Advances in Business Practices and Environment.
- b) To understand the Maharashtra New Industrial Policy 2019.
- c) To study the various Schemes of MSME. (Micro, Small, & Medium Enterprises) and Pradhan Mantri Mudra Yojana 2015.
- d) To know the concept of Environment Audit and Corporate Governance.

Unit No.	Unit Title	Contents	Skills to be developed
1	Maharashtra New Industrial, policy 2019.	Objectives or Target of New Policy.  A) Promotion of Thrust Areas.  1) Agro – Tourism  2) Agro processing Policy  3) Textile Policy.  4) Retail Policy.  C) Large Scale Industry, Mega and Ultra Mega Projects.  D) Incentives.	<ul> <li>i. To understand the Objectives or Target of Maharashtra New Industrial Policy 2019.</li> <li>ii. To understand the Provisions for Promotion of Various Thrust Area.</li> </ul>
2	Recent Schemes of Development of Micro Small & Medium Enterprises (MSME).	A) SME Divisions Schemes-Descriptions, Nature of Assistance, Who and How Apply.  1. Assistance to Training Institutions (ATI)  2. Marketing Assistance.  B) Fiscal Incentives for Micro, Small and Medium Enterprises and Small Industries.  C) Development Commissioner Schemes  1) Credit Guarantee.  2) Micro and Small Enterprises Cluster Development Programme.  3) Micro Finance Programme  D) Rajeev Gandhi Udyami Mitra Scheme (RGUMI).  E) Pradhan Mantri Mudra Yojana 2015 –Eligibility- Mudra Bank-Functions of Mudra Bank-Mudra Loan- Types & Features of Mudra Loan.  * New Package of Central Government on 13 May 2020 for MSME for remedies to reduce Covid19 Lockdown effects.	<ul> <li>i. To understand the Description, Nature of Recent Schemes of Development of Micro, Small and Medium Enterprises.</li> <li>ii. To understand the Fiscal Incentives for Micro, Small and Medium Enterprises and Small Industries.</li> <li>iii. To understand the Rajiv Gandhi Udyam Mitra Scheme.</li> <li>iv. To Know about Pradhan Mantri Mudra Yojana 2015 and Functions of Mudra Bank.</li> </ul>

3	A) Marketing Assistance. B) NSIC –National Small Industries Corporation Schemes-	A)NSIC Schemes:  1)Bank Credit Facilitation  2)Single Point Registration  3)Prime Minister's Employment Generation  Programme.(PMEGP)  4)Coir Vikas Yojana –Skill Upgradation and Mahila Coir  Yojana  5) IT Incubator  B) Gram Udyog Vasahats, Urban Haat.  C) H.R. initiatives - Labour Market Information cell		To Understand the Marketing Assistance To understand the Corporation Schemes of NSIC. To understand the various H.R. Initiatives, about LMIC and STI.	
4	Environment Audit& Corporate Governance.	(LMIC), Service training institute (STI)  Nature – Scope-Goal - Necessity & importance – Types – Limitation - Role & implication -Transparency & corporate discloser – ISO 14000 Nominee Direct role. Good Corporate Governance-Recent Development in Corporate Governance in India.	i. ii. iii.	To understand the Nature – Scope-Goal-Necessity & importance – Types – Limitations of Environment Audit.  To study of the ISO 14000  To gain fundamental knowledge about the Corporate Governance in India.	

# **Teaching Methodology**

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	<b>Expected Outcome</b>
1	12	Pre reading, Class discussion, examples from real life through newspapers and internet Resources.  About Maharashtra New Industrial Policy 2019.	Film Show on Aspects of Maharashtra New Industrial Policy 2019	Project on Provisions of Maharashtra New Industrial Policy 2019	Understanding of basic knowledge of Maharashtra New Industrial Policy 2019.
2	12	Guest Lectures on Recent Schemes of Development of Micro Small & Medium Enterprises (MSME). Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies	You Tube Video on Recent Schemes of Development of Micro Small & Medium Enterprises (MSME).	Project Report on SME Divisions Schemes of Assistance, Who and How Apply.	Understanding of basic knowledge of Recent Schemes of Development of Micro Small & Medium Enterprises (MSME). And Pradhan Mantri Mudra Yojana 2015.
3	12	.Guest Lecture on Marketing Assistance. NSIC –National Small Industries	PPT on Marketing Assistance.  NSIC –National Small Industries.	Project Report on Corporation Schemes and Gram Udyog Vasahats, Urban Haat.	Evaluate the performance of application of Govt.Policies.

		Pre reading, Class discussion,	Presentation on Scope-Goal-	Project	on	Review	Understanding the
		examples from real life through	Necessity & importance – Types	Environment	Audit&	Corporate	importance, scope, effects
4	12		– Limitation - Role & implication	Governance			and Role & implication of
		resources, case studies.	Environment Audit& Corporate				Environment Audit&
			Governance				Corporate Governance.

#### References:-

- 1. Maharashtra New Industrial Policy 2019 Handbook <a href="https://home.kpmg/content/dam/kpmg/in/pdf/2019/04/KPMG-Flash-News-Maharashtra-Industrial-Policy-2019-2.pdf">https://home.kpmg/content/dam/kpmg/in/pdf/2019/04/KPMG-Flash-News-Maharashtra-Industrial-Policy-2019-2.pdf</a>. Google Website
- Ministry of Micro, Small & Medium Enterprises Schemes 2015. Pradhan Mantri Mudra Yojana 2015 https://msme.gov.in/sites/default/files/MSME\_Schemes\_English\_0.pdf
- 3. Business Environment Audit Text & Cases Francis Cherunilam Himalaya Publishing House Pvt.Ltd. Mumbai <a href="https://vikaspedia.in/social-welfare/financial-inclusion/pradhan-mantri-mudra-yojana">https://vikaspedia.in/social-welfare/financial-inclusion/pradhan-mantri-mudra-yojana</a>. Google Website
- 4. Business Environment Challenges, Elliaon Edward Arnold ,Asia Publishing House Mumbai.
- 5. Environmental auditing: effectiveness, objectivity, and transparency, Cook W, Bommel S V, Turnhout. Asia Publishing House Mumbai
- 6. Corporate Governance. <a href="https://www.corpgov.net/library/corporate-governance-books-online/">https://www.corpgov.net/library/corporate-governance-books-online/</a> Google Website
- 7. Auditing & Corporate Governance <a href="http://www.himpub.com/documents/Chapter3501.pdf">http://www.himpub.com/documents/Chapter3501.pdf</a> Himalaya Publishing House Pvt.Ltd.

  Mumbai



## SPECIAL ELECTIVE SUBJECT - GROUP E (BUSINESS PRACTICES & ENVIRONMENT)

Subject: Project Work/ Case Studies Course Code: 412 Total Credits: 04

#### **Objectives of the Course:**

1) To provide an opportunity to investigate an issue that excited student interest to a depth.

2) To develop interest of to become successful entrepreneur.

#### **Introduction:**

As a partial fulfillments of University of Pune requirement for M.Com Programme students have to undergo in-plant training of 6 weeks in an organization of repute assigned by the institute or accessible to student. The objective of this activity is to test student's ability to apply theoretical knowledge to practical business situation. In the light of exposure to different functional areas and research methodology at M.Com Part- II curriculum the students have to collect the data relevant to their topic or problem, analyze the same methodologically, make intelligent observations and offer some practical suggestions. In order to complete the task following Report Contents and Chapter Scheme is suggested which can be adopted with or without modification.

## **Report Contents:**

- A. Cover Page
- B. Company Certificate
- C. Guide Certificate
- D. Acknowledgement
- E. Declaration
- F. Executive Summary

## **Tentative Chapter Scheme:**

Unit No.	Unit Title	Contents
1	Introduction	Selection and relevance of the problem, historical background of the problem, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be covered by the candidate

2	Research Methodology	It include Objectives, Hypothesis, Scope of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, limitations of the study, significance of the study etc
10.	Literature Review	Provide information about studies done on the respective issue. This would assist students to undertake further study on same issue.
11.	Data Presentation and Data Analysis	The analysis pertaining to collected data will be done by the students, the application of selected tools or techniques
12.	Conclusion	Findings of work will be covered by the candidate and suggestion will be mentioned by the candidate to validate the objectives and hypotheses.
13.	Bibliography	It include a list of all of the sources you have used whether referenced or not in the process of research work
14.	Appendix	An appendix contains supplementary material that is not an essential part of the text itself but which may be helpful in providing a more comprehensive understanding of the research problem

## **Project Report (For Regular Students)**

There will be a project work carrying 100 marks for internal students only. The students will have to select a subject from any area of the syllabi for Business Entrepreneurship. The students will have to work under the guidance of concerned subject teacher. The Research project work will carry total 100 marks.

## **Research project Division of Marks**

Division of Marks	Marks
Synopsis with working bibliography (Internal Assessment)	40 Marks
A full project Report (Minimum 50-80 pages)	40 Marks

Viva Voce	20 Marks
Total	100 Marks

Project Viva Voce to be conducted by internal teacher and external teacher (examiner) appointer by the University.

### **Case Studies (Only for External Students)**

There will be a paper of case studies for external students. The paper will be set for 80 marks to be converted in to 100 marks. Total 20 cases will be selected from standard book for study. In the question paper 3 cases out of 20 (twenty) cases will be covered, each carrying twenty (20) marks. One unseen case will also be covered and it will carry twenty (20) marks.

**Note**: The paper of case studies will be offered only by external students only.

#### References:-

Sr. No	Title of Book	Author/s	Publication	Place
1	Research Methodology-Methods &	C. R. Kothari	New Age International	New Delhi
	Techniques		Publishers	
2	Research Methodology	Dipak Kumar Bhattacharyya	Excel Books	New Delhi
3	Research Methodology-Methods & Techniques	Anil Kumar Gupta	Value Education of India	New Delhi
4	Research Methodology-Concepts and	Deepak Chawla & Neena Sondhi	Vikas Publishing House Pvt.	New Delhi
	Cases		Ltd	
5	Research Methods	Ram Ahuja	Rawat Publications,	Jaipur
6	Methodology & Techniques of Social	P. L. Bhandarkar, T. S. Wilkison &	Himalaya Publishing House	Mumbai
	Research,	D. K. Laldas		
7	Legal Research and Writing Methods	Anwarul Yaqin	LexisNexis Butterworths	Nagpur
8	Business Research Methods,	Donald R. Cooper & Pamela S.	Tata McGraw- Hill Edition	New Delhi
		Schindler		
9	Investigating the Social World-The Process	Russell K. Schutt	Sage Publication	New Delhi
	and Practice of Research			
10	Business Research Methods	Alan Bryman & Emma Bell	Oxford University Press	New York

## **SPECIAL ELECTIVE SUBJECT - Group F (Business Administration)**

## Subject: Recent Advances in Business Administration Course Code: 413 Total Credits: 04

### **Objectives:**

- 1. To familiarize the students with the recent advancements in business administration
- 2. To develop an understanding about tools and their application in the business.
- 3. To understand the basic concepts of Change Management and their approaches.
- 4.To impart adequate knowledge and analytical of cross cultural Management.
- 5. To impart the basic concept and strategies of customer centric Management..
- 6. To expose the students to the concept, Innovation Management

Unit No.	Unit Title	Contents	Purpose skills to be developed	Lectures Allotted
1	Contemporary Issues in Business Administration	<ul> <li>1.1Change management – Concept, Significance.</li> <li>Managing change-Important feature</li> <li>1.2 Principals change Management</li> <li>1.3 Dimensions Approaches towards managing change</li> <li>1.4 Futuristic and strategic approach toward changing business environment</li> </ul>	<ul> <li>To understand the concept of change management and get the knowledge about the approaches management change and Important feature,,</li> <li>To know the various dimensions Approaches towards managing change.</li> <li>To get the futuristic and Strategic approaches due technology</li> </ul>	12

2	Customer Centric Approach	2.1 Customer centric approach – meaning definition, strategies, internal and external customers, full 360 view of the customer.  2.2 The challenges of becoming a customercentric company  2.3 Best practices to becoming a customer-centric company  2.4 Ways to measure the success of a customercentric company	<ul> <li>Get well acquainted with the concept strategies internal and external customers in customer centric approach</li> <li>To analyses the challenges before cutomer centeric organization</li> <li>To know the best practices and way to measure the success of customer centric company</li> </ul>	12
3	Cross- Cultural Management System	<ul> <li>3.1 Global management system- Concept, &amp;Significance.</li> <li>3.2 Issues in cross cultural management.</li> <li>3.3Acquisition &amp; mergers- Role &amp; importance</li> <li>3.4 Current Trends in acquisitions &amp; mergers on national &amp; international scenario</li> </ul>	<ul> <li>To understand the concept and significance of Global Management.</li> <li>To Know the cross cultural Management issues.</li> <li>To able to aquatint the role, importance and current trends in merger</li> </ul>	12
4	Turn Around and Innovation Management	<ul> <li>4.1Turn around Management - Concept &amp; Significance, Techniques prerequisite for success.</li> <li>4.2 Restructuring &amp; Reengineering of business - Concept of innovation, Advantages and Significances of Innovation</li> <li>4.3 Key Steps in Innovation Management</li> <li>4.4 Role of Government and Private Institutions in</li> </ul>	<ul> <li>To know the concept significance and techniques/</li> <li>To able to know the prerequisite for success.</li> <li>To get knowledge about the concept and significance of Restructuring and</li> </ul>	12

promoting innovation		Reengineering of	
		Business.	
	•	To know the steps on	
		innovation management.	
		And also the role of	
		various institution for	
		promoting.	

# Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels.	<ul> <li>Significance of change management in respect of covid 19</li> <li>Project on covid 19 futuristic and strategic approach of change management.</li> <li>Impacct of c0v9d 19 on futuristic and strategic approach towards business environment</li> </ul>	<ul> <li>student will be able to understand</li> <li>The Definition and meaning of change management and get the knowledge about the approaches management change and Important feature.</li> <li>Can identify dimensions Approaches towards managing change.</li> </ul>

2	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels	<ul> <li>Project on customer centric par after slowdown of economy</li> <li>Case study approach towards employee as internal customer</li> </ul>	student will be able to understand  Define the concept, strategies
3	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels	<ul> <li>Company having cross boundery employees and its approach /its strategis of cross cultural management</li> <li>Case study of acquisition and merger in context of Indian multinational of any company</li> </ul>	<ul> <li>After completing this topic, the student will be able to understand</li> <li>Understand the concept and significance of Global Management.</li> <li>Able to Know the cross cultural Management issues.</li> <li>Able to identify to aquatint the role, importance and current trends in merger</li> </ul>
4	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental	Relevant videos on YouTube and specific channels, Grouping for Educational	<ul> <li>Case study of one company, which contributed in Indian Economy.</li> <li>Project on one</li> </ul>	After completing this topic, the student will be able to understand  - Understand the concept significance and techniques of turn around management

learning, assessment of portfolios and	Communication, E-Content, HRD	innovative Idea which is useful for solution of	<ul> <li>Identify the prerequisite for success.</li> </ul>
formative assessment,	Ministry TV	business problems	- lucitify the prerequisite for success.
Case study, Jigsaw reading, Practical based learning	channels	Significance of turnaround management after covid 19	<ul> <li>Able to identify the concept and significance of Restructuring and Reengineering of Business.</li> </ul>
			• Able to cope with the steps of innovation management. And also the role of various institution for promoting.

## **Methods of Evaluation:**

Unit	Internal Evaluation	External Evaluation	Suggested Add on Courses
I	Continuous Evaluation	Written exam as per University Guidelines and	Related Short Term Course/ Seminar/
		Schedule	Workshop
II	Continuous Evaluation	Written exam as per University Guidelines and	Related Short Term Course/ Seminar/
		Schedule	Workshop
III	Continuous Evaluation	Written exam as per University Guidelines and	Related Short Term Course/ Seminar/
		Schedule	Workshop
IV	Continuous Evaluation	Written exam as per University Guidelines and	Related Short Term Course/ Seminar/
		Schedule	Workshop

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## **SPECIAL ELECTIVE SUBJECT - Group F (Business Administration)**

Subject: Project work / Case Studies Course Code: 414 Total Credits: 04

There will be a project work carrying 100 marks for internal students only. The students will have to select a subject from any area of the syllabi for Business- Administration. The students will have to work under the guidance of concerned subject teacher. The project will carry total 100 marks out of which sixty marks will be allotted for Project Report and 40 marks will be allotted for Project Viva Voce to be conducted by internal teacher and external teacher (examiner) appointed by the University. Note: The list of suggested areas for project work will be notified in due course. Case Studies: There will be a paper of case studies for external students. The paper will be set for 80 marks- to be converted to 100 marks. Total 20 cases will be selected from standard book for study. In the question paper 3 cases out of 20 (twenty) cases will be covered, each carrying twenty (20) marks. One unseen case also will be covered & it will carry twenty (20) marks. Note: The paper of case studies will be offered only by external students only.

#### BUSINESS ADMINISTRATION – SUGGESTED TOPICS FOR PROJECT REPORT

#### **CONTENTS:**

- 1.CoverPage
- 2.CompanyCertificate
- 3. Guide Certificate
- 4.Acknowledgement
- 5.Declaration
- 6.Executive Summary

TENTATIVE CHAPTER SCHEM E

CHAPTER 1. INTRODUCTION TO STUDY

CHAPTER 2. COMPANY PROFILE

CHAPTER 3. OBJECTIVES OF STUDY

CHAPTER 4. REVIEW OF LITERATURE

CHAPTER 5. RESEARCH METHODOLOGY

CHAPTER 6. DATA ANALYSIS AND INTERPRETATIONS OBSERVATIONS

#### CHAPTER 7. FINDINGS CONCLUSIONS AND SUGGESTIONS

- 1. An empirical study on 360 degree performance appraisal in a private sector organization.
- 2. A study of lower/middle/top level management banks/private/public sector employees job satisfaction
- 3. A study of stress management related to work of the employees from IT Sector
- 4. A study on cross cultural management issues in a multinational company.
- 5. A study of ERP System of a private/public sector organization.
- 6. A comparative study of the impact of team work in two departments of an organization.
- 7. A study on overcoming of negative emotions and boosting motivation of managers in private/public sector organization.
- 8. A study on emotional intelligence amongst female employees at workplace in private/public sector employees.
- 9. A study of work-life balance of employees in an organization.
- 10. A study of work culture and work ethics in an organization.
- 11. A study of impact of Training of employees in an bank/private/public sector organization.
- 12. A study of impact and role of Job Rotation for the Positive outcome.( A case study)
- 13. A study on the pros and cons of VRS to employer and employees in an organization- (A case study)
- 14. A study of the problems involved with the resignation of an employee to both employer and employee.
- 15. A study on the prospects of manpower planning in organization.
- 16. A study of the awareness and utility of HRD and HRM in an organization.
- 17. A study on the problems related to job transfers of employees especially with reference to female employees.
- 18. An overview of ethics in performance appraisal in an organization.
- 19. A study of the HR environment of two companies.
- 20. A Study of the HR challenges in Employing Generation
- 21. A study of the HR challenges in Indian context.
- 22. A study of the employee retention strategies of two companies.
- 23. A study of the impact of change management of an organization.
- 24. A study of the techniques of turnaround management in an organization.
- 25. A study of the role and impact of information technology in indigenous and multinational companies.

- 26. A study of the financial position of a Company
- 27. A study of the capital structure and cost of capital of a company
- 28. A study of the working capital management
- 29. A study of the customer retention techniques adopted by Banks/Insurance/Travel and tourism/Telecom Companies.
- 30. Analytical study of the CSR practices adopted by companies.
- 31. A study on nature of organization climate and impact on Job satisfaction of employees.
- 32. A study on organization behavior & its impact on female employees functioning.
- 33. A study of organizational problems of the institution and their impact on functioning of role of employee.
- 34. Analytical study of business ethics practices adopted by companies.
- 35. A study of office structure and productivity
- 36. A Study of import and export organization culture
- 37. Impact of customer satisfaction strategies on customer retention in Bank /Insurance/Travelling /Telecom companies.
- 38. A study of service providing institute's effectiveness in customer satisfaction
- 39. Impact of customer satisfaction strategies on customer retention.
- 40. Assessment of customer satisfaction on Traveling/Banking/Insurance/Telecom industry.
- $41. \ A \ study \ of stress \ management \ related \ to \ work \ of \ the \ employees \ from \ IT. \ / Education / Newspaper / Banking / Insurance / Hospital / Travel / any \ service \ Sector.$
- 42. A study of Production and Marketing strategies of small /medium / big companies.
- 43. A case study of any service providing Industries (Structure, Services, Productivity, Problems, Employability)
- 44. A study of Impact of quality control on organizational performance.
- 45. Appraisal of inventory control in manufacturing company.(case study of any company)
- 46. A study of Impact of production and control on operational cost of any company.
- 49. A study of the effect of material management techniques on production process.

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# SPECIAL ELECTIVE SUBJECT - Group G (Advanced Banking & Finance) Subject: Recent Advances in Banking and Finance

Course Code: 415 Total Credits: 04

### Objectives:

- 1. To enable students understand new developments in banking industry.
- 2. To keep the students abreast with the innovative practices introduced by RBI in day to day banking in India.
- 3. To enable the students to understand the various modern services offered by banks.
- 4. To give exposure of financial services offered by various agencies and financial adviser to students.

## Skills to be developed:

- 1. To make aware about recent development in banking.
- 2. To expose them to technological changes brought in Indian banks.
- 3. Students shall learn and acquire the knowledge of latest development in Indian money market.
- 4. Students will acquire skills about recent development in Indian capital market.

Unit		<b>D</b> • 1	Teaching	Course Outcome
No.	Topic	Periods	Method	
	Recent Developments in Banking:		Lecture,	Students may understand the
	<b>1.1 Financial inclusion</b> : Concept, Benefits, RBI		PPT,	importance of Financial
	guidelines, Economic Growth and financial inclusion,		Group Discussion,	inclusion, progress till date of
	constrains.		Library Work,	it, and also overview the role of
	1.2 Regulation with respect to management of NPAs		Assignment,	micro financial institutions,
	and Maintenance of Capital adequacy norms. Bad assets		Use of internet	customer management.
	management (Bad banks or companies).			
	1.3 Basel Norms: III and IV.			
1	1.4 Micro Finance Institutions: role, prospectus and	12		
1	containers.	12		
	1.5Customer service management: Customer education			
	and Customer Relationship Management. Customers meet,			
	Provisions of Consumer Protection Act.			
	1.6 <b>The Banking Ombudsman Scheme</b> , 2006 Concept of			
	CAMELS rating in banks.			

3.5 Money market debt funds  Recent Developments in Capital Market: 4.1 Recent reforms in the capital market with reference to primary market: Book building, Reverse book building mechanism (75%-100%), Green Shoe option, Online IPOs., Grading & IPO's 4.2 Secondary Market: organization, Regulation and functions of stock exchanges, listing and trading of securities, the BSE, the NSE, OTCEI, and the interconnected stock exchanges of India. The working of these stock exchanges using network. 4.3 Changing trends in foreign institutional investments (FII) Introduction of Depositories and Custodian Demat service,	2	Technological Developments in Banks: Delivery channels 2.1 Core Banking, 2.2 Tele banking, 2.3 Mobile banking, 2.4 ATMs, 2.5 Internet Banking. 2.6 Electronic Funds Transfer: (BCS credit-debit, SWIFT, RTGS, and NEFT)  Recent Developments in Money Market: 3.1 Role and functions: Call/ Notice / Term policy, Treasury Bills, Commercial paper and Certificate of Deposits. 3.2 Collateralized borrowing and lending obligations. (CBLD) 3.3 Money Market Mutual Fund. (Repos) Repurchase obligations (Market Repo & Repo with RBI)	12	Library Work, Assignment  Lecture, PPT, Group Discussion, Library Work, Assignment,	money market and inclusion of modern debt
regulation by SEBI.  Total  48	4	Recent Developments in Capital Market: 4.1 Recent reforms in the capital market with reference to primary market: Book building, Reverse book building mechanism (75%-100%), Green Shoe option, Online IPOs., Grading & IPO's 4.2 Secondary Market: organization, Regulation and functions of stock exchanges, listing and trading of securities, the BSE, the NSE, OTCEI, and the interconnected stock exchanges of India. The working of these stock exchanges using network. 4.3 Changing trends in foreign institutional investments (FII) Introduction of Depositories and Custodian Demat service, Options and futures trading in equity derivatives market, regulation by SEBI.		PPT, Group Discussion, Library Work, Assignment,	instruments.  Students will understand the Recent developments took place in Indian Capital Market.

## **Recommended Books:**

1. Financial Institution and Markets - a Global Perspective - Hazel J. Johnson

- 2. Foreign Exchange; International Finance-Risk Management-A.V. Rajwade
- 3. Financial Markets and Institutions- L.M. Bhole
- 4. International Financial Management-Eun/Resnick
- 5. International Financial Management, Markets, Institutions-James C. Baker-
- 6. Reserve Bank of India Bulletin
- 7. Annual Reports of IMF, World Bank, ADB.
- 8. Preeti Singh: Investment Management, Himalaya Publishing House, New Delhi.
- 9. Indian Economy (Latest Edition): Rudder Dutta, Gaurav Dutta, and Sundram, Himalaya Publishing House, New Delhi.

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# SPECIAL ELECTIVE SUBJECT - Group G (Advanced Banking & Finance) Subject: Project Work / Case Studies

Course Code: 416 Total Credits: 04

### The following are the topics suggested for Project Work:

- 1. A study of trends in mutual funds
- 2. Financial Inclusion & unskilled worker.
- 3. Rural Development & role of NABARD
- 4. A study of Bank portfolio
- 5. Banking Development Problems & Perspectives
- 6. Role of IT in Banking industry: constraints & challenges
- 7. A study of New Banking products
- 8. A study of Marketing of Banking products
- 9. A study of Companies (Amendment) Act 2013 with reference to Banking
- 10. Capital Adequacy Norms: constraints & challenges
- 11. Project Evaluation Tools & Techniques
- 12. Assessment of Financial Health through Ratio Analysis
- 13. Study of Bank Balance Sheet.
- 14. Study of Urban Co-Operative Bank.
- 15. Study of Non-Performing Assets.
- 16. Study of Capital adequacy of Public sector, Private sector and Co-Operative Banks.
- 17. Study of Foreign bank branch working in India.
- 18. Study of forex operation of Indian banks located in your city.
- 19. Study of National securities depositary and Demat Account.
- 20. Study of Social banking (Prime Minister Rozgar Yojana, Suwarna Jayanti Sahara Rozgar Yojana, NAREGA, The Urban Self employment programe.)
- 21. Study of Self help group in Maharashtra.
- 22. Study of Recent Mergers and acquisition in banks.
- 23. Study of recent mergers of banks and its implication on bank employee.
- 24. Study of Foreign institutional investments.
- 25. Study of Recent reforms in capital market.
- 26. Study of R.B.I. recent monetary policy.
- 27. Study of Stock Exchange.

- 28. Study of Non-Banking Finance Companies.
- 29. Study of Role of N.G.O's.
- 30. Study of International Financial Institutions.
- 31. Study of International Investors.
- 32. Skill Development for unemployment Youth.
- 33. Study of Self Help Groups.
- 34. Study of investor's portfolio.
- 35. Study of investor's awareness and education by SEBI.
- 36. Study of role of SEBI.
- 37. Study of different schemes of mutual funds.
- 38. Study of companies deposits.
- 39. Study of GDR and ADR
- 40. Study of FDI.

#### Note:

- Clarity with respect to any topic mentioned above be given by the concerned subject teacher / Guide.
- Student is required to choose one institution / scheme at a time.
- The topics mentioned are for guidelines and the concerned subject teachers have the privilege to choose and suggest any other topic other than the above

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## **SPECIAL ELECTIVE SUBJECT - Group H (Advanced Marketing)**

Subject: Recent Advances in Marketing Course Code: 417 Total Credits: 04

#### 1. Preamble

After the introduction of new economic policy the extent of competition in the market has increased substantially. Competition is becoming tougher day after day. Therefore every business establishment is required to give more importance to the marketing side compared to the other branches of the business. The heart of business success lies in its marketing. Most aspects of business depend on successful marketing. The overall marketing umbrella covers advertising, public relations, promotions and sales. Marketing is a process by which a product or service is introduced and promoted to potential customers. Without marketing, business may offer the best products or services, but none of the potential customers would know about it. Without marketing, sales may crash and companies may have to close.

Given this, many jobs are available in the marketing field. These jobs require detailed knowledge of marketing. The main aim of this course is creating manpower which will fulfill the demands of the industry in the field of marketing.

#### Objectives of the course

- 1. To facilitate an understanding of the recent trends in marketing
- 2. To make students aware of the latest changes and challenges in digital marketing.
- 3. To acquaint students with mechanisms of Delivering Service through Intermediaries and Modern E Channels
- 4. To help students understand various issues related with sustainable marketing.

 $Depth\ of\ the\ program-Detailed\ Knowledge$ 

#### Objective of the Program

- To equip and train Post Graduate students to accept the challenges in the field of marketing by providing opportunities to study and analyze advanced marketing strategies
- To develop students' independent logical thinking and facilitate personality development.
- To impart the knowledge about various marketing strategies.
- To impart knowledge about Sustainable Marketing and Value through Customer Service
- To impart in-depth knowledge about digital marketing

Unit	Unit Title	Contents	Purpose Skills to be developed
No			_

01	Marketing Strategy	-Meaning- Definition – Types of Marketing Strategies. Elements of Marketing Strategy Strategies in the Marketing Warfare- Principles of Marketing Warfare -Process of Creating a marketing strategy, Global v/s Local Marketing strategy	To enable the students to understand various types of marketing strategies and the process of creating marketing strategy
02	Sustainable Marketing and value through customer service	-Sustainable Marketing: Concept, Importance, Problems and prospects -Creating Sustainable Value through Customer Service-Sustainable Marketing and Sustainable Development, sustainable Marketing and related ethical issues-Current examples of corporate sustainability endeavors	To enable students about Sustainable Marketing and value through customer service
03	Recent Trends,  Changes and Challenges of digital Marketing	-Concept and relevance of Digital Marketing in Modern TimesRole of a Modern Marketing Manager in the era of digital Marketing with specific reference to social media management and social media auditProblems and prospects of Marketing; advent of artificial intelligence and robotics -A study of some e marketing websites: www.ebay.in,www.alibab.com, www.flipkart.com	To familiarise students with the developments in digital marketing
04	Delivering service through intermediaries and modern E channels	Customers role in service delivery. Marketing strategies for customer involvement and engagement Customer defined service standards Factors necessary for appropriate service standards Types of customer – defined standards.  Development of customer defined standards	To acquaint students with mechanisms of delivering service through intermediaries and modern e channels

# Teaching methodology

Topic	Total	Innovative methods to be	Eiles alsons	Duningt	E-montal Outcome
No.	Lectures	used	Film shows	Project	Expected Outcome

			and AV Applications		
01	12	Guest Lecture, Presentation of the students and also videos which are available on youtube	Videos on Youtube	N.A	Students will understand various types of marketing strategies and the process of creating marketing strategy
02	12	Guest Lecture, Presentation of the students and videos which are available on youtube	X 7 . 1	Report based on field visit to IT industry	Student will get in depth knowledge about Sustainable Marketing and Value through Customer Service
03	10	Guest Lecture, Case Study Method, Group Discussion	Videos on Youtube	N.A	Students will get acquainted with the latest developments in digital marketing
04	14	Guest Lecture, Case Study Method, Presentation	Videos on Youtube	N.A.	Students will understand ways of delivering Service through Intermediaries and Modern E Channels

## **Method of Evaluation**

Subject	Internal Evaluation	External Evaluation
Unit – I	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination
Unit – II	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination
Unit – III	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination
Unit – IV	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination

## References

No	Title of the Book	Author/s	Publication	Place
1	Customer Relationship Management: Concept & Technologies	Francis Butle	Elseviar	Hungery
2	Customer Relationship Management : A Strategic Approach	Lakshman Jha	Global India Publications Pvt Ltd.	New Delhi
3	Customer Relationship Management: A Global Perspective	Gerhard Rabb, RiadAjami, VidyaranaGargeya	Routledge	London
4	Customer Relationship Management: Emerging Concepts, Tools, and Applications	Jagdish Sheth, Atul Paratiyar	Tata Mc-Graw Hill Publication Company	New Delhi
5	Customer Relationship Management: Concept, Strategy, and Tools	V.Kumar, Werner Reinartz	Elseviar	Hungery
6	Effective Customer Relationship Management	Amy Sauers	Cambria Press	New York
7	Customer Relationship Management	R.K Sungadhi	New Age International Publishers	New Delhi
8	Customer Relationship Management	Subhasish Das	Excel Books	New Delhi
9	Customer Relationship Management Concept & Cases	Alok Kumar Rai	Prentice Hall of India Private Limted,	New Delhi.
10	Customer Rela Tionship Management,	S. Shanmugasundaram	Prentice Hall of India Private Limted,	New Delhi.
11	Marketing Management	Rajan Saxena,	Mc Graw Hill Education Pvt. Ltd,	New Delhi
12	Export Import Procedures and Documentation	Khushpat S Jain	Himalaya Publishing House	New Delhi
13	Services Marketing – Intergrating Customer Focus Across the Firm	Valerie A Zeithaml, Mary Jo Bitner, Dwayne D Gremler, Ajay Pandit	Mc Graw Hill Education Pvt. Ltd,	New Delhi
14	Marketing Management ( A south Asian Perspective)	Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileshwar Jha	Pearson.	

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## **SPECIAL ELECTIVE SUBJECT - Group H (Advanced Marketing)**

Subject: Project Work/ Case Studies Course Code: 418 Total Credits: 04

#### Objectives:

- 1. To develop research attitude of the students.
- 2. To enrich the ability of research work among the students.

#### **Introduction:**

There will be a project work carrying 100 marks. Students will have to select a topic from any area of the syllabi for Marketing. The students will have to work under the guidance of concerned subject teacher. The project will carry a total of 100 marks out of which sixty marks will be allotted for Project Report and 40 marks will be allotted for Project Viva Voce to be conducted by internal teacher and external teacher (examiner) appointed by the University

#### **REPORT CONTENTS:**

Cover Page

Company Certificate

**Guide Certificate** 

Acknowledgement

Declaration

**Executive Summary** 

#### TENTATIVE CHAPTER SCHEME

- Chapter 1. Introduction to study
- Chapter 2. Company profile
- Chapter 3. Objectives of study
- Chapter 4. Review of literature
- Chapter 5. Research methodology
- Chapter 6. Data analysis and interpretations
- Chapter 7. Observations and findings

## Chapter 8. Conclusions and suggestions

#### Note:

- 1) This project is strictly being undertaken under the guidance and concerned teacher:
- 2) Topics for Project are in general and student may modify or select the related subject in consultation with the teacher.

The Suggested Topics for Project Work:

- 1) Study advertising in local newspapers or outdoor advertising
- 2) Study of consumer satisfaction
- 3) Comparative study of buyer behaviour
- 4) Study of marketing strategies
- 5) Study of marketing of banking services
- 6) A comparative study of rural marketing versus urban marketing
- 7) Study of Customer Relationship Marketing (CRM)
- 8) An Analytical study of Marketing Mix
- 9) Study Customer Satisfaction of Product and Services
- 10) Study of Recent Trends in Marketing of any product or service
- 11) Study of Online Marketing
- 12) Study of social marketing
- 13) Study of impact on customer of advertisement in social media
- 14) Study of marketing mix in star hotels
- 15) Study of customer satisfaction regarding star hotel
- 16) Study of various strategies used by four wheeler manufacturers
- 17) Study of customer satisfaction of organized store.

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