



**Anekant Education Society's**

**Tuljaram Chaturchand College, Baramati**

***(Autonomous)***

**Two Year Master Degree Program in Commerce**

**(Faculty of Commerce and Management)**

**CBCS Syllabus**

**M.Com. Part I Semester -I**

**For Department of Commerce**

**Tuljaram Chaturchand College, Baramati**

**Choice Based Credit System Syllabus (2023 Pattern)**

**(As Per NEP 2020)**

**To be implemented from Academic Year 2023-2024**

**Title of the Programme: M.Com****Preamble**

AES's Tuljaram Chaturchand College has made the decision to change the syllabus of across various faculties from June, 2023 by incorporating the guidelines and provisions outlined in the National Education Policy (NEP), 2020. The NEP envisions making education more holistic and effective and to lay emphasis on the integration of general (academic) education, vocational education and experiential learning. The NEP introduces holistic and multidisciplinary education that would help to develop intellectual, scientific, social, physical, emotional, ethical and moral capacities of the students. The NEP 2020 envisages flexible curricular structures and learning based outcome approach for the development of the students. By establishing a nationally accepted and internationally comparable credit structure and courses framework, the NEP 2020 aims to promote educational excellence, facilitate seamless academic mobility, and enhance the global competitiveness of Indian students. It fosters a system where educational achievements can be recognized and valued not only within the country but also in the international arena, expanding opportunities and opening doors for students to pursue their aspirations on a global scale.

In response to the rapid advancements in commerce and management and the evolving approaches in various domains of Commerce and Management and related subjects, the Board of Studies in Business Administration, Law and International Business, Accounting, Taxation, Financial Markets and Portfolio Management, Cost and Management Accounting and Marketing at Tuljaram Chaturchand College, Baramati, Pune, have developed the curriculum for the first semester of M.Com., which goes beyond traditional academic boundaries. The syllabus is aligned with the NEP 2020 guidelines to ensure that students receive an education that prepares them for the challenges and opportunities of the 21<sup>st</sup> century. This syllabus has been designed under the framework of the Choice Based Credit System (CBCS), taking into consideration the guidelines set forth by the National Education Policy (NEP) 2020, LOCF (UGC), NCrF, NHEQF, Prof. R.D. Kulkarni's Report, Government of Maharashtra's General Resolution dated 20th April and 16th May 2023, and the Circular issued by SPPU, Pune on 31st May 2023.

A commerce master degree equips students with the knowledge and skills necessary for a diverse range of fulfilling career paths. Master graduates in commerce find opportunities in various fields, including Accounting and taxation, Management, Marketing, Business

Administration, Finance and financial services, Share Trading, Entrepreneurships, Professionals, Consultancies, Teaching and many other domains. Throughout their three-year degree program, students explore the several components of commerce and management from local to global. They learn to identify and analyses several aspects of Commerce and Management, understand their importance by comparing at local, national and global levels. The curriculum also delves into the intricate relationship between recent trends in commerce and management and the changing business environment, examining how recent changes and business cultural develops over the time. Students specializing in commerce gain an understanding of the subjects like Accounting, Business Administration, Marketing, Finance, Human Resources, etc. By acquiring these comprehensive skills and knowledge, graduates are well-prepared to embark on rewarding careers that contribute to a better understanding of our world and address the challenges of our ever-changing business era.

Overall, revising the commerce syllabus in accordance with the NEP 2020 ensures that students receive an education that is relevant, comprehensive, and prepares them to navigate the dynamic and interconnected world of today. It equips them with the knowledge, skills, and competencies needed to contribute meaningfully to society and pursue their academic and professional goals in a rapidly changing business world.

### Programme Specific Outcomes (PSOs)

- PSO1. Problem Analysis:** Illustrate the ability to analyze business related problems in both rural and urban areas and propose effective solutions accounting, taxation and other related field.
- PSO2. Socio-economic Survey Project:** Possess the skills necessary to conduct socio-economic survey projects, enabling them to assess the development status of specific social groups or sections of society by considering business phenomena.
- PSO3. Individual and Teamwork:** Effectively collaborate as individuals and as members or leaders in diverse teams and multidisciplinary settings of the business and professions.
- PSO4. Application of Modern Technology:** Apply various modern technologies for data collection and field surveys applicable to current business scenario.
- PSO5. Effective Business Communication:** Enable to communicate with the help of modern means of communication at local and global level.
- PSO6. Critical Thinking:** Demonstrate the ability to understand and address critical issues in personal and professional life.
- PSO7. Development of Observation Skills:** Through field experiences, students will develop strong observational skills and the ability to identify socio-economic problems in localities.
- PSO8. Human perception and behaviour:** Understanding and learning human perception and behaviour to acquire the commerce knowledge over the time, is essential to improve decision making process.
- PSO9. Effective Citizenship:** Exhibit empathetic social and economic concern, an equity-centred approach to national development, and actively engage in civic life through volunteering as business leader.
- PSO10. Management Skills:** Understand and apply management principles to their work, functioning effectively as individuals and as members or leaders in diverse, multidisciplinary teams.
- PSO11 Ethics:** Recognize different value systems, including their own, understand the moral dimensions of their decisions, and take responsibility for their actions in personal and professional life.
- PSO12. Business Ethics and Sustainability:** Comprehend the societal and ethical impact of their knowledge and exhibit an understanding of the need for sustainable development.
- PSO13. Identification of critical problems and issues:** Detection and identification of the critical problems and spatial issues are essential for business sustainable development.

**Anekant Education Society's**  
**Tuljaram Chaturchand College, Baramati**  
*(Autonomous)*

**Board of Studies (BOS) in Business Administration,  
Law and International Business**

From 2022-23 to 2024-25

Sr. No.	Name	Designation
1.	<b>Dr. Janardhan K. Pawar</b>	Chairman
2.	<b>Dr. Niranjan R. Shah</b>	Member
3.	<b>Dr. Vivek A. Bale</b>	Member
4.	<b>Mr. Mahesh S. Phule</b>	Member
5.	<b>Ms. Shweta Borawake</b>	Member
6.	<b>Dr. Nandini M. Deshpande</b>	Vice-Chancellor Nominee
7.	<b>Dr. Nandkumar L. Kadam</b>	Expert from other University
8.	<b>Dr. Rejeshkumar Chetiwal</b>	Expert from other University
9.	<b>CA Ashutosh Limye</b>	Industry Expert
10.	<b>Dr. Leena Modi</b>	Meritorious Alumni
11.	<b>Ms. Shipra Singh</b>	Student Representative

**Board of Studies (BOS) in Accounting, Taxation,  
Financial markets and Portfolio Management**

From 2022-23 to 2024-25

<b>Sr. No.</b>	<b>Name</b>	<b>Designation</b>
1	<b>Dr. Niranjan R. Shah</b>	Chairman
2	<b>Dr. Janardhan K. Pawar</b>	Member
3	<b>Dr. Vivek A. Bale</b>	Member
4	<b>Prof. Dinesh S. Gore</b>	Member
5	<b>Prof. Manisha B. Bhosale</b>	Member
6	<b>Dr. Kishorkumar Bhosale</b>	Member as VC Nominee
7	<b>Dr. Annasaheb M. Gurav</b>	Member as Expert from Other University
8	<b>Dr. Mrs. Harsha Chougule</b>	Member as Expert from Other University
9	<b>CA. Anand Shah</b>	Member as Industry Expert
10	<b>Mr. Swapnil Mutha</b>	Member as Meritorious Alumni
11	<b>Dr. Reshma Pathan</b>	Invitee as Subject Teacher
12	<b>Prof. Ravindra More</b>	Invitee as Subject Teacher
13	<b>Mr. Gaurav Mhase</b>	Invitee as Student Representative

### Board of Studies (BOS) in Cost and Management Accounting

From 2022-23 to 2024-25

Sr. No.	Name	Designation
1.	<b>Dr. Vivek A. Bale</b>	Chairman
2.	<b>Dr. Janardhan K. Pawar</b>	Member
3.	<b>Dr. Niranjan R. Shah</b>	Member
4.	<b>Dr. Megha R. Badve</b>	Member
5.	<b>Mr. Dinesh S. Gore</b>	Member
6.	<b>Ms. Shweta Borawake</b>	Member
7.	<b>Dr. Subhash Wavhal</b>	Vice-Chancellor Nominee
8.	<b>Dr. Kalyani Nazare</b>	Expert from other University
9.	<b>Lt Dr. G Ranganathan</b>	Expert from other University
10.	<b>CMA Anuradha Dhawalikar</b>	Industry Expert
11.	<b>Ms. Bhgyashree Wable</b>	Meritorious Alumni
12.	<b>Mr. Gaurav Mhase</b>	Student Representative

**Board of Studies (BOS) in Marketing**

From 2022-23 to 2024-25

<b>Sr. No.</b>	<b>Name</b>	<b>Designation</b>
1.	<b>Dr. Megha R. Badve</b>	Chairperson
2.	<b>Dr. Janardhan K. Pawar</b>	Member
3.	<b>Dr. Vivek A. Bale</b>	Member
4.	<b>Ms. Shweta Borawake</b>	Member
5.	<b>Dr. Madhavi Kamthe</b>	Vice-Chancellor Nominee
6.	<b>Dr. Sanjay Parab</b>	Expert from other University
7.	<b>Dr. Rupesh Shah</b>	Expert from other University
8.	<b>Dr. Bhagyshree Tekwade</b>	Industry Expert
9.	<b>Mr. Sushilkumar Somani</b>	Meritorious Alumni
10.	<b>Mr. Bhagyesh Birajdar</b>	Student Representative



**Anekant Education Society's  
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati  
(Autonomous)**

**Credit Distribution Structure for M. Com. Part I (2023 Pattern)**

Year (2 Year PG)	Le ve l	Se m. (2 Yr)	Major		Research Methodol ogy (RM)	OJ T/F P	RP	Cu m. Cr.	Degr ee
			Mandatory	Electives					
I	6. 0	Se m-I	COM-501-MJM: Management Accounting (Credit 04)	COM-511-MJE(A): Production and Operation Management (Credit 04) COM-511-MJE(B): Advanced Cost Accounting (Credit 04) COM-511-MJE(C): Marketing Techniques (Credits 04)	COM-521- RM: Research Methodolo gy for Business (Credit 04)	--	--	22	PG Dipl oma (afte r 3 Year Degr ee)
			COM-502-MJM: Advanced Accounting (Credit 04)						
			COM-503-MJM: Income Tax (Credit 04)						
			COM-504-MJM: Strategic Management (Credit 02)						
		Se m- II	COM-551-MJM: Financial Analysis and Control (Credit 04)	COM-561-MJE(A): Financial Management (Credit 04) COM-561-MJE(B): Costing Technique & Responsibility Accounting (Credit 04) COM-561-MJE(C): Consumer Behaviour (Credits 04)	--	CO M- 581- OJ T/F P: OJ T/F P Cre dit	--	22	
			COM-552-MJM: Specialized Areas in Accounting (Credit 04)						
			COM-553-MJM: Business Taxation (Credit 04)						
			COM-554-MJM: Industrial Economics ( Credit 02)						

						04			
<b>Cum. Cr. For PG Diploma</b>			<b>28</b>	<b>8</b>	<b>4</b>	<b>4</b>	<b>--</b>	<b>44</b>	

**Anekant Education Society's**  
**Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati**  
**(Autonomous)**

**Course Structure for M.Com. Part I (2023 Pattern)**

Sem	Course Type	Course Code	Course Title	Theory/ Practical	No. of Credits
<b>I</b>	Major (Mandatory)	COM-501-MJM	Management Accounting	Theory	04
	Major (Mandatory)	COM-502-MJM	Advanced Accounting	Theory	04
	Major (Mandatory)	COM-503-MJM	Income Tax	Theory	04
	Major (Mandatory)	COM-504-MJM	Strategic Management	Theory	02
	Major (Elective)	COM-511-MJE(A)	Production and Operation Management	Theory	04
		COM-511-MJE(B)	Advanced Cost Accounting		
		COM-511-MJE(C)	Marketing Techniques		
	Research Methodology (RM)	COM-521-RM	Research Methodology for Business	Theory	04
	<b>Total Credits Semester I</b>				<b>22</b>
<b>II</b>	Major (Mandatory)	COM-551-MJM	Financial Analysis and Control	Theory	04
	Major (Mandatory)	COM-552-MJM	Specialized Areas in Accounting	Theory	04
	Major (Mandatory)	COM-553-MJM	Business Taxation Assessment	Theory	04
	Major (Mandatory)	COM-554-MJM	Industrial Economics	Theory	02
	Major (Elective)	COM-561-MJE(A)	Financial Management	Theory	04
		COM-561-MJE(B)	Costing Techniques and Responsibility Accounting		
		COM-561-MJE(C)	Consumer Behaviour		
	On Job Training (OJT)/Field Project (FP)	COM-581-OJT/FP	On Job Training/Field Project relevant to the major course.	Training/ Project	04
	<b>Total Credits Semester-II</b>				<b>22</b>
	<b>Cumulative Credits Semester I and II</b>				<b>44</b>

**CBCS Syllabus as per NEP 2020 for M.Com. Part I Semester I  
(2023 Pattern)**

<b>Name of the Programme</b>	: M.Com.
<b>Programme Code</b>	: PCOM
<b>Class</b>	: M.Com. Part I
<b>Semester</b>	: I
<b>Course Type</b>	: Major Mandatory (Theory)
<b>Course Code</b>	: COM-501-MJM
<b>Course Title</b>	: Management Accounting
<b>No. of Credits</b>	: 04
<b>No. of Teaching Hours</b>	: 60

**Course Objectives:**

1. To know the concepts, tools and techniques of management accounting.
2. To understand the role of management accounting in providing information for internal decision-making.
3. To describe the primary functions performed by management accounting, including planning, controlling, and decision-making.
4. To impart the knowledge of Financial Statement Analysis, Utility of Cash flow & fund flow Analysis.
5. To understand how to calculate different types of ratios for different purposes.
6. To get in-depth knowledge about working capital management and its components.
7. To impart the knowledge of different factors affecting working capital.

**Course Outcomes:**

**By the end of the course, students will be able to:**

- CO1.** The students will acquire the knowledge of concepts, tools and techniques of management accounting.
- CO2.** The students will understand the role of management accounting in providing information for internal decision-making.
- CO3.** The course will describe the primary functions performed by management accounting, including planning, controlling, and decision-making.
- CO4.** The course will impart the knowledge of Financial Statement Analysis, Utility of Cash flow & fund flow Analysis.
- CO5.** The students will understand how to calculate different types of ratios for different purposes.

**CO6.** The course will help the students to get in-depth knowledge about working capital management and its components.

**CO7.** The course will impart the knowledge of different factors affecting working capital.

### Topics and Learning Points

#### **UNIT 1: INTRODUCTION TO MANAGEMENT ACCOUNTING** **15 Lectures**

- 1.1 Meaning and Definition of Management Accounting
- 1.2 Objectives, Characteristics and Scope of Management Accounting
- 1.3 Functions of Management Accounting,
- 1.4 Difference between Financial, Cost and Management Accounting
- 1.5 Tools and Techniques of Management Accounting
- 1.6 Advantages and Limitations of Management Accounting

#### **UNIT 2: FINANCIAL STATEMENT ANALYSIS** **15 Lectures**

- 2.1. Meaning & Introduction –
- 2.2. Objectives of Financial Statement Analysis
- 2.3. Tools of Financial Statement Analysis
- 2.4. Types of Analysis: Horizontal analysis, Common size analysis, Trend Percentage analysis
- 2.5. Preparation of Analytical Income Statement & Balance Sheet.

#### **UNIT 3: RATIO ANALYSIS** **15 Lectures**

- 3.1. Meaning and Introduction,
- 3.2. Advantages and Limitations of Ratio Analysis
- 3.3. Types of Ratios: Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios.
- 3.4. Analysis and Interpretation of financial statements of various business entities such as Banks, Companies, Co-operative Societies
- 3.5. Preparation of Balance Sheet using different ratios

#### **UNIT 4: WORKING CAPITAL MANAGEMENT** **15 Lectures**

- 4.1 Meaning and definition of working capital,
- 4.2 Needs and Importance,
- 4.3 Factors Affecting Working Capital
- 4.4 Types of Working Capital (Gross WC and Net WC)
- 4.5 Preparation of Working Capital with various components such as Cash, Accounts Receivables, Accounts Payables, and Inventory).

### References:

- 1 R. N. Anthony, G. A. Walsh: Management Accounting

- 2 M. Y. Khan. K. P. Jain: Management Accounting
- 3 M. Pandey: Management Accounting
- 4 J. Betty: Management Accounting
- 5 S. N. Maheshwari: Principles of Management Accounting

**Mapping of Program Outcomes with Course Outcomes**

**Class: M.Com.-I (Sem. I)**

**Subject: MANAGMENT ACCOUNTING**

**Course: MANAGMENT ACCOUNTING**

**Course Code: COM-501-MJM**

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

CO	PO1	PO2	PO3	PO4	PO5	PO10
CO 1	3	3			3	3
CO 2	3	2			3	3
CO 3	3		2		3	2
CO 4	2	2		3		
CO 5	3			3		
CO 6	2	3	2	3	3	3
CO 7	2	3			3	3

### Justification for the Mapping:

#### PO1 (Comprehensive Knowledge and Coherent Understanding):

- CO1: The students will acquire the knowledge of concepts, tools and techniques of management accounting.
- CO2: The students will Understand the role of management accounting in providing information for internal decision-making.
- CO3: The course will describe the primary functions performed by management accounting, including planning, controlling, and decision-making.
- CO4: The course will impart the knowledge of Financial Statement Analysis, Utility of Cash flow & fund flow Analysis.
- CO5: The students will understand how to calculate different types of ratios for different purposes.
- CO6: The course will help the students to get in-depth knowledge about working capital management and its components.
- CO7: The course will impart the knowledge of different factors affecting working capital.

#### PO2 (Procedural Knowledge and Practical Skill):

- CO1: The students will acquire the knowledge of concepts, tools and techniques of management accounting.
- CO2: The students will Understand the role of management accounting in providing information for internal decision-making.
- CO4: The course will impart the knowledge of Financial Statement Analysis, Utility of Cash flow & fund flow Analysis.
- CO6: The course will help the students to get in-depth knowledge about working capital management and its components.
- CO7: The course will impart the knowledge of different factors affecting working capital.

#### PO3 (Communication Skills):

- CO3: The course will describe the primary functions performed by management accounting, including planning, controlling, and decision-making.
- CO6: The course will help the students to get in-depth knowledge about working capital management and its components.

**PO4 (Critical Thinking and Problem-Solving Skills):**

- CO4: The course will impart the knowledge of Financial Statement Analysis, Utility of Cash flow & fund flow Analysis.
- CO6: The course will help the students to get in-depth knowledge about working capital management and its components.
- CO7: The course will impart the knowledge of different factors affecting working capital.

**PO5 (Independent Learning):**

- CO1: The students will acquire the knowledge of concepts, tools and techniques of management accounting.
- CO2: The students will Understand the role of management accounting in providing information for internal decision-making.
- CO3: The course will describe the primary functions performed by management accounting, including planning, controlling, and decision-making.
- CO6: The course will help the students to get in-depth knowledge about working capital management and its components.
- CO7: The course will impart the knowledge of different factors affecting working capital.

**PO10 (Multidisciplinary Competence):**

- CO1: The students will acquire the knowledge of concepts, tools and techniques of management accounting.
- CO2: The students will Understand the role of management accounting in providing information for internal decision-making.
- CO3: The course will describe the primary functions performed by management accounting, including planning, controlling, and decision-making.
- CO4: The course will impart the knowledge of Financial Statement Analysis, Utility of Cash flow & fund flow Analysis.
- CO5: The students will understand how to calculate different types of ratios for different purposes.
- CO6: The course will help the students to get in-depth knowledge about working capital management and its components.
- CO7: The course will impart the knowledge of different factors affecting working capital.

**PO11, PO8, PO9, PO12, and PO13 have not been directly addressed by the provided course outcomes.**

\*\*\*\*\*



**CBCS Syllabus as per NEP 2020 for M.Com. Part I Semester I  
(2023 Pattern)**

**Name of the Programme** : M.Com.  
**Programme Code** : PCOM  
**Class** : M.Com. Part I  
**Semester** : I  
**Course Type** : Major Mandatory (Theory)  
**Course Code** : COM-502-MJM

**Course Title** : Advanced Accounting

**No. of Credits** : 04

**No. of Teaching Hours** : 60

### Course Objectives:

1. To acquire the knowledge of basic accounting concepts.
2. To make aware about the accounting standards used in India.
3. To prepare consolidated financial accounts of holding company.
4. To understand the accounting procedure of liquidation of company.
5. To understand the challenges and considerations in accounting for foreign branches.
6. To learn the rules and procedures for converting the trial balance of a foreign branch from its local currency to the head office currency.
7. To explore the impact of exchange rate fluctuations on the financial statements of foreign branches.

### Course Outcomes:

**By the end of the course, students will be able to:**

**CO1.** Acquire the knowledge of basic accounting concepts.

**CO2.** Aware about the accounting standards used in India.

**CO3.** Prepare consolidated financial accounts of holding company.

**CO4.** Understand the accounting procedure of liquidation of company.

**CO5.** Understand the challenges and considerations in accounting for foreign branches.

**CO6.** Learn the rules and procedures for converting the trial balance of a foreign branch from its local currency to the head office currency.

**CO7.** Explore the impact of exchange rate fluctuations on the financial statements of foreign branches.

### Topics and Learning Points

#### UNIT 1: INTRODUCTION TO ACCOUNTING

**15 Lectures**

- 1.1. Concepts and Principles - Generally Accepted Accounting Principles (GAAP), Conventions
- 1.2. Branches of Accounting
- 1.3. Professional Development of Accounting in India
- 1.4. Introduction to Accounting Standards, Accounting Standard Board & its functions.

#### UNIT 2: HOLDING COMPANY ACCOUNTING

**15 Lectures**

- 2.1. Consolidated Accounts of Holding Companies

2.2. Consolidation-Intercompany transaction

2.3. Issue of Bonus Shares, Revaluation of fixed Assets (AS-10),

2.4. Debentures and Preference Shares of subsidiary Company, Dividend

### UNIT 3: LIQUIDATION OF COMPANY

15 Lectures

3.1. Meaning and Introduction of Liquidation of Company

3.2. Modes of winding-up,

3.3. Preparation of Statement of Affairs

3.4. Deficiency/Surplus Account.

### UNIT 4: BRANCH ACCOUNTING

15 Lectures

4.1 Branch Accounts: Independent Branches-

4.2 Accounting at Head Office

4.3 Accounting at Branch- Some Special Transactions.

4.4 Foreign Branches- Rules of converting Trial Balance of the foreign Branch in Head Office  
Currency

### References:

- 1 Shukla and Grewal: Advanced Accounting (S. Chand & Co Ltd. New Delhi)
- 2 Jain and Narang: Advanced Accounting (Kalyani Publishers, Ludhiana)
- 3 Sr. K. Paul: Accountancy, Volume-I and II (New Central Book Agency, Kolkata)
- 4 R. K. Lele and Jawaharlal: Accounting Theory (Himalaya Publishers)
- 5 Dr. L. S. Porwal: Accounting Theory (Tata McGraw Hill).
- 6 Robert Anthony, D.F. Hawkins & K.A. Merchant: Accounting Text & Cases (Tata McGraw Hill)
- 7 S.N. Maheshwari: Corporate Accounting, Viakas Publishing House Pvt. Ltd. New Delhi)
- 8 Dr. Ashok Sehgal & Dr. Deepak Sehgal: Advanced Accounting (Taxmann, New Delhi).

### Mapping of Program Outcomes with Course Outcomes

Class: M.Com.-I (Sem. I)

Subject: ADVANCED ACCOUNTING

Course: ADVANCED ACCOUNTING

Course Code: COM-502-MJM

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

CO	PO1	PO2	PO3	PO4	PO5	PO10
CO 1	3	3			3	3
CO 2	3	2			3	3
CO 3		3		3		2
CO 4	3	2		3	3	3
CO 5	3	3	3	3	3	3
CO 6	2	3		3	3	3
CO 7		3	3	3	3	3

**Justification for the Mapping:****PO1 (Comprehensive Knowledge and Coherent Understanding):**

- CO1: Acquire the knowledge of basic accounting concepts.
- CO2: Aware about the accounting standards used in India.
- CO4: Understand the accounting procedure of liquidation of company.
- CO5: Understand the challenges and considerations in accounting for foreign branches.
- CO6: Learn the rules and procedures for converting the trial balance of a foreign branch from its local currency to the head office currency.

**PO2 (Procedural Knowledge and Practical Skill):**

- CO1: Acquire the knowledge of basic accounting concepts.
- CO2: Aware about the accounting standards used in India.
- CO3: Prepare consolidated financial accounts of holding company.
- CO4: Understand the accounting procedure of liquidation of company.
- CO5: Understand the challenges and considerations in accounting for foreign branches.
- CO6: Learn the rules and procedures for converting the trial balance of a foreign branch from its local currency to the head office currency.
- CO7: Explore the impact of exchange rate fluctuations on the financial statements of foreign branches.

**PO3 (Communication Skills):**

- CO5: Understand the challenges and considerations in accounting for foreign branches.
- CO7: Explore the impact of exchange rate fluctuations on the financial statements of foreign branches.

**PO4 (Critical Thinking and Problem-Solving Skills):**

- CO3: Prepare consolidated financial accounts of holding company.
- CO4: Understand the accounting procedure of liquidation of company.
- CO5: Understand the challenges and considerations in accounting for foreign branches.
- CO6: Learn the rules and procedures for converting the trial balance of a foreign branch from its local currency to the head office currency.
- CO7: Explore the impact of exchange rate fluctuations on the financial statements of foreign branches.

**PO5 (Independent Learning):**

- CO1: Acquire the knowledge of basic accounting concepts.
- CO2: Aware about the accounting standards used in India.
- CO4: Understand the accounting procedure of liquidation of company.
- CO5: Understand the challenges and considerations in accounting for foreign branches.
- CO6: Learn the rules and procedures for converting the trial balance of a foreign branch from its local currency to the head office currency.

- CO7: Explore the impact of exchange rate fluctuations on the financial statements of foreign branches.

**PO10 (Multidisciplinary Competence):**

- CO1: Acquire the knowledge of basic accounting concepts.
- CO2: Aware about the accounting standards used in India.
- CO3: Prepare consolidated financial accounts of holding company.
- CO4: Understand the accounting procedure of liquidation of company.
- CO5: Understand the challenges and considerations in accounting for foreign branches.
- CO6: Learn the rules and procedures for converting the trial balance of a foreign branch from its local currency to the head office currency.
- CO7: Explore the impact of exchange rate fluctuations on the financial statements of foreign branches.

**The remaining POs (PO6, PO7, PO8, PO9, PO11, PO12, PO13, PO14) are not directly addressed by the provided course outcomes.**

\*\*\*\*\*

### **CBCS Syllabus as per NEP 2020 for M.Com. Part I Semester I (2023 Pattern)**

<b>Name of the Programme</b>	: M.Com.
<b>Programme Code</b>	: PCOM
<b>Class</b>	: M.Com. Part I
<b>Semester</b>	: I
<b>Course Type</b>	: Major Mandatory (Theory)
<b>Course Code</b>	: COM-503-MJM
<b>Course Title</b>	: Income Tax
<b>No. of Credits</b>	: 04
<b>No. of Teaching Hours</b>	: 60

#### **Course Objectives:**

1. To acquire the knowledge of history and basic concepts of Income Tax Act, 1961.
2. To know about various exemptions available under Income Tax Act.
3. To impart the knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
4. To understand how to compute Income under different heads of income.

5. To know the information about expenses expressly allowed and disallowed under Income Tax Act.
6. To acquire the knowledge regarding the claiming of various deductions under Income Tax.
7. To equip the students to get in-depth knowledge of computation of total income & tax liability with its practical application.

**Course Outcomes:**

**By the end of the course, students will be able to:**

- CO1.** Acquire the knowledge of history and basic concepts of Income Tax Act, 1961.
- CO2.** Know about various exemptions available under Income Tax Act.
- CO3.** Impart the knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
- CO4.** Understand how to compute Income under different heads of income.
- CO5.** Know the information about expenses expressly allowed and disallowed under Income Tax Act.
- CO6.** Acquire the knowledge regarding the claiming of various deductions under Income Tax.
- CO7.** Equip the students to get in-depth knowledge of computation of total income & tax liability with its practical application.

**Topics and Learning Point****UNIT 1: INTRODUCTION TO INCOME TAX****15 Lectures**

- 1.1. History of Income Tax in India
- 1.2. Fundamental Concepts and definitions (Income, Previous Year, Assessment Year, Agricultural Income, Person, Assessee)
- 1.3. Residential status
- 1.4. Income Exempt from tax (Section 10)
- 1.5. Capital & Revenue receipts or expenditures,
- 1.6. PAN, TDS, TCS and Rates of taxes

**UNIT 2: INCOME FROM SALARIES & HOUSE PROPERTY****15 Lectures**

- 2.1. Salaries: Chargeability - Allowances - Perquisites - Deduction from Salaries
- 2.2. House Property: Annual Value - Self occupied property and let out property - deemed to be let out property - Permissible deductions.

**UNIT 3: INCOME FROM BUSINESS & PROFESSION****15 Lectures**

- 3.1. Meaning of Business / Profession

- 3.2. Deductions expressly allowed.
- 3.3. Expenses Specifically disallowed.
- 3.4. Computation of Income from Business
- 3.5. Computation of gain from profession

#### **UNIT 4: CAPITAL GAINS, OTHER SOURCES AND TOTAL INCOME 15 Lectures**

- 4.1 Capital Gains: Meaning, Types, Exemptions and Computation
- 4.2 Income from Other Sources: Chargeability - Deductions and Computation.
- 4.3 Deductions from Gross Total Income (Section 80C to 80U).
- 4.4 Computation of Taxable Income of an Individuals

#### **References:**

- 1 Dr. Vinod Singhania: Direct Taxes, Law and Practice, Taxman Publication, New Delhi
- 2 Dr. Bhagwati Prasad: Direct Taxes
- 3 Dr. Girish Ahuja and Ravi Gupta: Direct Taxes, Bharat Law House, New Delhi.
- 4 T. N. Manoharan: Handbook of Income Tax Laws
- 5 B. B. Lal & N. Vashisht: Direct Taxes (Pearson)
- 6 Gaur & Narang: Income Tax.

#### **Mapping of Program Outcomes with Course Outcomes**

**Class: M.Com.-I (Sem. I)**

**Subject: INCOME TAX**

**Course: INCOME TAX**

**Course Code: COM-503-MJM**

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

CO	PO1	PO2	PO3	PO4	PO5	PO10
CO 1	3				3	3
CO 2				3	3	3
CO 3		3		3	3	2
CO 4		2		3	3	3
CO 5		3		3	3	3
CO 6		3		3	3	3
CO 7			3		3	3

#### **Justification for the Mapping:**

#### **PO1 (Comprehensive Knowledge and Coherent Understanding):**

- CO1: Acquire the knowledge of history and basic concepts of Income Tax Act, 1961.

**PO2 (Procedural Knowledge and Practical Skill):**

- CO3: Impart the knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
- CO4: Understand how to compute Income under different heads of income.
- CO5: Know the information about expenses expressly allowed and disallowed under Income Tax Act.
- CO6: Acquire the knowledge regarding the claiming of various deductions under Income Tax.

**PO3 (Communication Skills):**

- CO7: Equip the students to get in-depth knowledge of computation of total income & tax liability with its practical application.

**PO4 (Critical Thinking and Problem-Solving Skills):**

- CO2: Know about various exemptions available under Income Tax Act.
- CO3: Impart the knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
- CO4: Understand how to compute Income under different heads of income.
- CO5: Know the information about expenses expressly allowed and disallowed under Income Tax Act.
- CO6: Acquire the knowledge regarding the claiming of various deductions under Income Tax.

**PO5 (Independent Learning):**

- CO1: Acquire the knowledge of history and basic concepts of Income Tax Act, 1961.
- CO2: Know about various exemptions available under Income Tax Act.
- CO3: Impart the knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
- CO4: Understand how to compute Income under different heads of income.
- CO5: Know the information about expenses expressly allowed and disallowed under Income Tax Act.
- CO6: Acquire the knowledge regarding the claiming of various deductions under Income Tax.
- CO7: Equip the students to get in-depth knowledge of computation of total income & tax liability with its practical application.

**PO10 (Multidisciplinary Competence):**

- CO1: Acquire the knowledge of history and basic concepts of Income Tax Act, 1961.
- CO2: Know about various exemptions available under Income Tax Act.



- CO3: Impart the knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
- CO4: Understand how to compute Income under different heads of income.
- CO5: Know the information about expenses expressly allowed and disallowed under Income Tax Act.
- CO6: Acquire the knowledge regarding the claiming of various deductions under Income Tax.
- CO7: Equip the students to get in-depth knowledge of computation of total income & tax liability with its practical application.

**CBCS Syllabus as per NEP 2020 for M.Com. Part I Semester I  
(2023 Pattern)**

<b>Name of the Programme</b>	: M.Com.
<b>Programme Code</b>	: PCOM
<b>Class</b>	: M.Com. Part I
<b>Semester</b>	: I
<b>Course Type</b>	: Major Mandatory (Theory)
<b>Course Code</b>	: COM-504-MJM
<b>Course Title</b>	: Strategic Management
<b>No. of Credits</b>	: 02
<b>No. of Teaching Hours</b>	: 30

**Course Objectives:**

1. To describe the concepts related to strategic management and its evolution.
2. To introduce the students to the emerging changes in the modern business environment.
3. To develop the analytical, technical and managerial skills of students in the various areas of business administration.
4. To empower the students with necessary skill to become effective future managers and leaders.
5. To develop Technical skills among the students for designing and developing effective Functional strategies for growth and sustainability of business.
6. To develop the skill of making SWOT Analysis of a firm among the students.
7. To make students aware about the role of strategic management and strategic implementation in the firm or organization.

**Course Outcomes:**

**By the end of the course, students will be able to:**

**CO1.** Accurately describe the concepts related to strategy and strategic management in their day to day life or professional life.

**CO2.** Demonstrate the comprehensive understanding about the approaches and process of strategic management.

**CO3.** Discuss the characteristics, advantages and disadvantages of strategic management in the organization.

**CO4.** Apply the various strategies applicable according to the need of the business organization in the day to day management practices.

**CO5.** Apply the process of strategic management in business organization when as required.

**CO6.** Use various terminologies of strategic management in the practice of strategic management of the business.

**CO7.** Plan and formulate and analyze the strategy which is implemented in the business organization and provide the feedback accordingly.

### Topics and Learning Points

#### **UNIT1: Introduction to Strategic Management**

**(14Lectures)**

- 1.1 Strategy: Meaning, Definition and Evolution
- 1.2 Strategic Management: Meaning, Definition and Features
- 1.3 Approaches to strategic Decision Making
- 1.4 Strategic Management Process
- 1.5 Components of Strategic Management
- 1.6 Role of Top Management
- 1.7 Strategic implications of Social and Ethical Issues

#### **UNIT2: Strategic Planning**

**(08 Lectures)**

- 2.1 Strategic Planning: Meaning, Definition, Steps and Alternatives
- 2.2 Advantages and Disadvantages
- 2.3 Designing an effective Strategic Plan
- 2.4 Strategy formulation: Introduction, Meaning and Definition, Features, Need, Process
- 2.5 Strategic Analysis: SWOT analysis

#### **UNIT3: Strategy Formulation and Analysis**

**(08 Lectures)**

- 3.1 Generating Strategic Alternatives for Stability
- 3.2 Growth and Sustainable Strategies
- 3.3 Selection of Suitable Corporate Strategy
- 3.4. Corporate Portfolio analysis: BCG Matrix
- 3.5 Porter's Five Forces Model

### References:

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

### Mapping of Program Outcomes with Course Outcomes

**Class:** M.Com Part I, Sem I

**Subject:** Strategic Management

**Course:** Strategic Management

**Course Code:** COM-504-MJM

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Programme Outcomes (POs)														
Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14
CO 1	3	2												
CO 2														
CO 3			1											
CO 4				3					2	2		3		
CO 5			2								1		3	
CO 6					2		1	3						2
CO 7						3								

#### Justification for the Mapping

##### **PO1: A Comprehensive Knowledge and Coherent Understanding**

CO1: Students will describe the concepts related to strategic management in their day to day life or professional life.

##### **PO2: Procedural Knowledge and Practical Skill**

CO1: Students will apply their knowledge of different techniques of strategic management such for data collection and analysis by them in an organization.

##### **PO3: Communication Skills**

CO3: Students will apply their strategic management skills effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

##### **PO4: Critical Thinking and Problem-Solving Skills**

CO4: Students will implement the various strategic management skills related to business and business activities applicable according to the need of the business organization in the day to day practices.

##### **PO5: Independent Learning**

CO6: Students will apply various terminologies of strategic management in the practice of management of the business.

##### **PO6: Leadership Quality- Global and Multicultural Perspective**

CO7: Students will direct, plan and formulate and analyse the strategic management which is implemented in the business organization and provide the feedback accordingly.

##### **PO7: Teamwork**

CO6: Students will apply knowledge of strategic management ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

##### **PO8: Ethical Responsibility**

CO6: Students will apply procedural strategic management skills and research ethical standards and an ability to apply these with a sense of responsibility within the workplace.

**PO9: Innovation, Employability and Entrepreneurial Skills**

CO4: Students will implement the various strategic management strategies planning and planning procedure applicable according to the need of the business organization in the day to day practices.

**PO10: Multidisciplinary Competence**

CO5: Students will direct, plan and formulate and strategic management analyse the day to day strategies which is implemented in the production and operation management of business organization and provide the feedback accordingly.

**PO11: Value Inculcation through Community Engagement and Field Work**

CO5: Students will direct, plan and formulate and strategic management analyse the required strategies which is implemented in the business organization in production and operations.

**PO12: Traditional Knowledge into Modern Application**

CO4: Students will implement the various strategic management models applicable according to the need of the business organization in the day to day practices.

**PO13: Design and Development of System**

CO5: Students will formulate and analyse the required strategic management analysis procedure which is implemented in the business organization.

**PO14: Research-Related Skills**

CO6: Students will apply strategic management research related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

**(2023 Pattern)**

<b>Name of the Programme</b>	: M.Com.
<b>Programme Code</b>	: PCOM
<b>Class</b>	: M.Com. Part I
<b>Semester</b>	: I
<b>Course Type</b>	: Major Elective (Theory)
<b>Course Code</b>	: COM-511-MJE(A)
<b>Course Title</b>	: Production and Operation Management
<b>No. of Credits</b>	: 04
<b>No. of Teaching Hours</b>	: 60

**Course Objectives:**

1. To describe the concepts related to production and operation management and its application.
2. To understand and develop the deep insight of production and operation management.
3. To understand & identify business problems involving operational function, planning and control, design development and quality management.
4. To demonstrate awareness and importance of application, operation and supply chain management.
5. To develop skills necessary to effectively analyze and synthesize the many inter relationship inherent in complex socio-economic productive systems.
6. To increase the knowledge and perspective to gain from emerging trends in production and operation management.
7. To make students aware about the role of production and operation management in the firm or organization.

**Course Outcomes:**

**By the end of the course, students will be able to:**

- CO1.** Accurately describe the concepts related to production and operation management in their day to day life or professional life.
- CO2.** Demonstrate the understanding about the process of production and operation management.
- CO3.** Describe the characteristics, advantages and disadvantages of production and operation in the organization.
- CO4.** Apply the various supply chain management strategies applicable according to the need of the business organization in the day to day management practices.

**CO5.** Apply the process of production and operation management in business organization when as required.

**CO6.** Use various terminologies of production and operation management in the practice of management of the business.

**CO7.** Plan, formulate, control and analyze the strategy which is implemented in the business organization and provide the feedback accordingly with the help of production and operation management.

### Topics and Learning Points

#### **UNIT1: Production and Operation Management (15 Lectures)**

- 1.1 Meaning, Definition and importance
- 1.2 Functions and Types of Production Systems
- 1.3 Mass Production /Flow Line
- 1.4 Continuous, Intermittent, Batch Production, Job Lots etc.
- 1.5 Service Systems: Recent trends in production and service systems
- 1.6 Plant Layout: Objectives, basic principles and types
- 1.7 Safety Considerations and environmental aspects

#### **UNIT2: Supply Chain Management (15 Lectures)**

- 2.1 Supply chain Management: Introduction, Meaning and Definition, Scope and Components
- 2.2 Process of Supply Chain Management
- 2.3 Tools and Techniques of Supply Chain Management
- 2.4 Performance Measurement and implementation
- 2.5 Career opportunities in Supply Chain Management

#### **UNIT3: Production Planning, Control and Product Design and Development (15 Lectures)**

- 3.1 Production Planning: Meaning, Definition, Objectives, Importance and its components
- 3.2 Production Control: Meaning, Definition, Objectives, Significance and factors affecting Production Control.
- 3.3 Product Design and Development: Concept, Process and factors affecting product development

#### **UNIT 4: Total Quality Management and Emerging Issues (15 Lectures)**

- 4.1 Total Quality Management: Meaning, Definition, Dimensions, Objectives and importance



## 4.2 Emerging Issues in Production and Operations Management: Mobile Accessibility, Atomization of Operational Processes, Employee empowerment, Outsourcing and Waste Management

### References:

1. Production and Operation Management – By B.S.Goel (PragatiPrakashan)
2. Production and Operation Management – By S.N. Chary (Tata Mcgraw Hill)
3. Modern Production and Operation Management – By ElwordBuffa
4. Production Planning and Inventory Control – By Magee Budman (Tata Mcgraw Hill)
5. Essentials of Business Administration – By K.A. Shantappa
6. A Key of Production Management – By Kalyani Publication

### Mapping of Program Outcomes with Course Outcomes

**Class:** M.Com Part I, Sem I

**Subject:** Production and Operation Management

**Course:** Production and Operation Management

**Course Code:** COM-511-MJE(A)

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Programme Outcomes (POs)														
Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14

CO 1	3	2												
CO 2														
CO 3			1											
CO 4				3					2	2		3		
CO 5			2								1		3	
CO 6					2		1	3						2
CO 7						3								

#### Justification for the Mapping

##### **PO1: A Comprehensive Knowledge and Coherent Understanding**

CO1: Students will describe the concepts related to Production and Operation Management in their day to day life or professional life.

##### **PO2: Procedural Knowledge and Practical Skill**

CO1: Students will apply their knowledge of different techniques of Production and Operation Management such for data collection and analysis by them in an organization.

##### **PO3: Communication Skills**

CO3: Students will apply their Production and Operation Management skills effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

##### **PO4: Critical Thinking and Problem-Solving Skills**

CO4: Students will implement the various Production and Operation Management skills related to business and business activities applicable according to the need of the business organization in the day to day practices.

##### **PO5: Independent Learning**

CO6: Students will apply various terminologies of Production and Operation Management in the practice of management of the business.

##### **PO6: Leadership Quality- Global and Multicultural Perspective**

CO7: Students will direct, plan and formulate and analyse the Production and Operation Management which is implemented in the business organization and provide the feedback accordingly.

##### **PO7: Teamwork**

CO6: Students will apply knowledge of Production and Operation Management ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

##### **PO8: Ethical Responsibility**

CO6: Students will apply procedural Production and Operation Management skills and research ethical standards and an ability to apply these with a sense of responsibility within the workplace.

##### **PO9: Innovation, Employability and Entrepreneurial Skills**

CO4: Students will implement the various Production and Operation Management strategies planning and planning procedure applicable according to the need of the business organization in the day to day practices.

##### **PO10: Multidisciplinary Competence**

CO5: Students will direct, plan and formulate and Production and Operation Management analyse the day to day strategies which is implemented in the production and operation management of business organization and provide the feedback accordingly.

**PO11: Value Inculcation through Community Engagement and Field Work**

CO5: Students will direct, plan and formulate and Production and Operation Management analyse the required strategies which is implemented in the business organization in production and operations.

**PO12: Traditional Knowledge into Modern Application**

CO4: Students will implement the various Production and Operation Management models applicable according to the need of the business organization in the day to day practices.

**PO13: Design and Development of System**

CO5: Students will formulate and analyse the required Production and Operation Management analysis procedure which is implemented in the business organization.

**PO14: Research-Related Skills**

CO6: Students will apply Production and Operation Management research related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

## CBCS SYLLABUS AS PER NEP 2020 FOR M.COM

2023 PATTERN

Name of the Programme	: M.Com
Program Code	: PCO
Class	: M.Com.-I
Semester	: I
Course Type	: Major Elective(Theory)
Course Name	: Advanced Cost Accounting
Course Code	: COM-511-MJE(B)

No. of Lectures : 60

No. of Credits : 04

### Course Objectives:

1. To introduce students to the fundamental concepts, objectives, importance, and uses of cost accounting.
2. To familiarize students with the various elements and classifications of costs, including cost objects, cost units, and cost centers.
3. To explore the concepts of cost reduction and cost control, enabling students to identify and address limitations in cost accounting.
4. To develop students' skills in preparing cost sheets, including understanding cost heads, and presenting cost information effectively.
5. To enable students to apply cost sheet techniques to solve problems related to tenders, quotations, and cost analysis.
6. To equip students with the knowledge of material storage practices, storekeeper duties, and pricing methods for material issues.
7. To explore the causes and treatments of idle time, both normal and abnormal, as well as overtime.
8. To familiarize students with various incentive schemes such as the Halsey plan, Rowan plan, and Taylor differential piece rate system, along with calculating wages and earnings.

### Course Outcomes:

**By the end of the course, students will be able to :**

**CO1.** Students are expected to demonstrate a comprehensive understanding of the objectives,

significance, and applications of cost accounting.

**CO2.** Students will be able to proficiently categorize costs and identify cost objects, cost units, and cost centers across diverse scenarios.

**CO3.** Students will develop proficiency in cost reduction and cost control, effectively implementing strategies to optimize cost management.

**CO4.** Students will adeptly prepare cost sheets, incorporating pertinent cost categories and skillfully presenting cost information.

**CO5.** Students will demonstrate the ability to analyze tenders, quotations, and cost-related issues utilizing cost sheet techniques.

**CO6.** Students will accurately compute labor costs, encompassing attendance, timekeeping, and payroll procedures.

**CO7.** Students will identify and address various forms of idle time, applying appropriate treatments in accordance with established practices.

**CO8.** Students will gain familiarity with various wage payment methods and incentive schemes, proficiently calculating wages and earnings based on distinct systems.

**TOPICS/CONTENTS AND LEARNING POINTS****UNIT1: INTRODUCTION TO COST ACCOUNTING****12 LECTURES**

- 1.1 Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting,
- 1.2 Relationship of Cost Accounting with Financial Accounting
- 1.3 Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost Centre
- 1.4 Cost reduction and Cost control. Limitations of Cost Accounting.
- 1.5 Application of Cost Accounting for Business Decision

**UNIT2: : COST SHEET****18 LECTURES**

- 2.1 Cost Sheet - Meaning and Cost heads in a Cost Sheet
- 2.2 Presentation of Cost Information in Cost Sheet.
- 2.3 Problems on Cost Sheet, Tenders and Quotations (Historical Cost sheet and Estimated Cost Sheet)

**UNIT3: MATERIAL COST****15 LECTURES**

- 3.1 Materials: Meaning, Importance and Types of Materials – Direct and Indirect
- 3.2 Materials Procurement- Procedure for procurement of materials and documentation involved in materials accounting.
- 3.3 Material Storage: Duties of Storekeeper; Pricing of material issues, Preparation of Stores Ledger Account under FIFO, LIFO, Simple Average, Price, and Weighted Average Price Methods
- 3.4 Problems. Materials control. - Technique of Inventory Control – Problems on Level

## Setting and EOQ

**UNIT 4 LABOUR COST****15 LECTURES**

- 4.1 Labour Cost: Meaning and Types of labour cost –Attendance procedure- Time keeping and Time booking and Payroll Procedure.
- 4.2 Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time- Causes and Treatment (theory only)
- 4.3 Labour Turnover Meaning, Reasons and Effects of labour turnover
- 4.4 Methods of Wage Payment: Time rate system and piece rate system.
- 4.5 Incentive schemes –Halsey plan, Rowan plan and Taylor differential piece rate system –problems based on calculation of wages and earnings only.

**REFERENCE BOOKS:**

1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
2. Arora, M.N. Cost Accounting – Principles and Practice , Vikas Publishing House, New Delhi.
3. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
4. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons
5. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
6. Jawahar Lal, Cost Accounting., McGraw Hill Education
7. Madegowda J, Cost Accounting, HPH.
8. Rajiv Goel, Cost Accounting, International Book House
9. Mariyappa B Cost Accounting, HPH
10. Banarjee, B. (2014). Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
11. Kishor, R. M. (2019). Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd.
12. Lal, J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co.
13. Mowen, M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.

Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting/ Study Material of CMA Course (New) Intermediate Level Paper 8: Cost and Management Accounting.

***Note: Latest edition of the books should be used.***

**Choice Based Credit System Syllabus (2023 Pattern)**  
**(As Per NEP 2020)**

**Mapping of Program Outcomes with Course Outcomes**

**Class:** M. Com I (Sem I)

**Subject:** Advanced Cost Accounting

**Course:** Advanced Cost Accounting

**Course Code:** COM-511-MJE(B)

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Course Outcomes (COs)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14
CO1	3	3	2	2	2	2	2	2	2	2	2	1	1	2
CO2	3	3	2	2	2	2	2	2	2	2	2	1	1	2
CO3	2	2	2	2	2	2	2	2	2	2	2	1	1	2
CO4	2	2	2	2	2	2	2	2	2	2	2	1	1	2
CO5	2	2	2	2	2	2	2	2	2	2	2	1	1	2
CO6	2	2	2	2	2	2	2	2	2	2	2	1	1	2
CO7	2	2	2	2	2	2	2	2	2	2	2	1	1	2
CO8	2	2	2	2	2	2	2	2	2	2	2	1	1	2

**Justification for Mapping:**

**PO1: Comprehensive Knowledge and Coherent Understanding**

COs 1 and 2 directly involve understanding the objectives and significance of cost accounting (scored as 3).

**PO2: Procedural Knowledge and Practical Skill**

COs relate to categorizing costs, preparing cost sheets, and computing labor costs, reflecting practical skill development (scored as 2).



**PO3: Communication Skills**

COs 3, 4, and 5 may require effective communication of cost reduction strategies and analysis of cost-related issues (scored as 2).

**PO4: Critical Thinking and Problem-Solving Skills**

COs involve problem-solving in optimizing cost management and analyzing cost-related issues (scored as 2).

**PO5: Independent Learning**

COs 3, 4, and 5 encourage independent analysis and application of cost reduction strategies (scored as 2).

**PO6: Leadership Quality- Global and Multicultural Perspective**

COs primarily focus on technical skills rather than leadership qualities (scored as 1).

**PO7: Teamwork**

COs involve addressing various forms of idle time, which may require teamwork (scored as 2).

**PO8: Ethical Responsibility**

COs 7 and 8 involve addressing ethical considerations in wage payments and idle time management (scored as 2).

**PO9: Innovation, Employability, and Entrepreneurial Skills**

COs focus on technical skills in cost computation rather than innovation or entrepreneurial skills (scored as 2).

**PO10: Multidisciplinary Competence**

COs primarily focus on accounting and costing principles, less directly related to broader multidisciplinary knowledge (scored as 2).

**PO11: Value Inculcation through Community Engagement and Field Work**

COs 7 and 8 may involve ethical considerations related to community values (scored as 1).

**PO12: Traditional Knowledge into Modern Application**

COs relate to modern cost accounting techniques and practices (scored as 1).

**PO13: Design and Development of System**

COs focus on technical skills in cost computation rather than system design (scored as 1).

**PO14: Research-Related Skills**

COs involve applying research skills in cost analysis and reduction strategies (scored as 2).

**CBCS Syllabus as per NEP 2020 for M.Com. Part I Semester I  
(2023 Pattern)**

<b>Name of the Programme</b>	: M.Com.
<b>Programme Code</b>	: PCOM
<b>Class</b>	: M.Com. Part I
<b>Semester</b>	: I
<b>Course Type</b>	: Major Elective (Theory)
<b>Course Code</b>	: COM-511-MJE(C)
<b>Course Title</b>	: Marketing Techniques
<b>No. of Credits</b>	: 04
<b>No. of Teaching Hours</b>	: 60

**Course Objectives:**

1. To recall and reproduce the various concepts related to marketing.
2. To demonstrate the relevance of marketing management to a new or existing business across variety of sectors.
3. To apply marketing principles and theories to the demands of marketing function and practice in the real world scenarios.
4. To enable to examine and list marketing issues pertaining to segmentation, targeting and marketing environmental forces.
5. To examine the impact of Globalisation on technology and social responsibility of marketing.
6. To explain the interrelationships between segmentation, targeting and marketing environment.
7. To discuss alternative approaches to segmentation, targeting and the marketing environment.

**Course Outcomes:**

**By the end of the course, students will be able to:**

**CO1.** Accurately describe the various concepts, principles, framework and terms related to the functions and role of marketing. Also describe the impact of globalization on marketing.

**CO2.** Demonstrate the relevance of marketing management to a new or existing business across variety of sectors.

**CO3.** Apply marketing principles and theories to the demands of marketing function and practice in the real world scenarios.

**CO4.** Examine and list marketing issues pertaining to segmentation, targeting and marketing environmental forces.

**CO5.** Analyze the impact of Globalisation on technology and social responsibility of marketing. Also analyze political, social, legal environment in the view of marketing.

**CO6.** Explain the interrelationships between segmentation, targeting and marketing environment.

**CO7.** Identify alternative approaches to segmentation, targeting and the marketing environment. Identify the stage of product or service in accordance with PLC.

**Topics and Learning Points****Unit 1: Introduction to Marketing (15 Lectures)**

- 1.1 Meaning, Definition & Functions of Marketing
- 1.2 Scope of Marketing, Evolution of Marketing,
- 1.3 Core concepts of marketing –Customer Satisfaction, Customer Delight, Customer loyalty, Concepts of Markets, Meta-markets, Digital Markets,
- 1.4 Impact of Globalization, Technology and Social Responsibility on Marketing.

**Unit 2: Marketing Environment (15 Lectures)**

- 2.1 Concept of Environment, Macro Environment & Micro Environment
- 2.2 Components and characteristics, Needs & Trends, Major forces impacting the Macro Environment & Micro Environment,

## 2.3 Analyzing the Political, Economical, Socio-cultural, Technical and Legal Environment

**Unit 3: Segmentation, Target Marketing (15 Lectures)**

3.1 Segmentation - Concept, Need &amp; Benefits, Bases for segmentation.

3.2 Levels of segmentation, Criteria for effective segmentation,

3.3 Concept of Target Markets and criteria for selection.

**Unit 4. Marketing Mix: (15 Lectures)**

4.1 Origin &amp; Concept of Marketing Mix, 7P's - Product, Price, Place, Promotion, People, Process, Physical evidence.

4.2 Product Life Cycle: Concept &amp; characteristics of Product Life Cycle (PLC),

4.3 Relevance of PLC,

4.4 Types of PLC and Strategies across stages of the PLC

**References:**

1. Principles of Marketing- Philip Kotler, Gary Armstrong,
2. Marketing Management- Sherlekar
3. Marketing Management- Ramaswamy & Namakumari- Macmillan.
4. Marketing Management- Himalaya Publishing House- Dr. K. Karuna Karan
5. Marketing Management- Kalyani Publishing Company, New Delhi

**Mapping of Program Outcomes with Course Outcomes****Class:** M. Com. I**Subject:** Marketing Techniques**Course:** Marketing Techniques**Course Code:** COM-511-MJE(C)**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO13	PO14
-----------------	-----	-----	-----	-----	-----	-----	-----	-----	-----	------	------	------	------

CO 1	1		-	1		1							
CO 2	2									-	-		-
CO 3			1									2	
CO 4		2			2								
CO 5									2				
CO 6								1					
CO 7							1						2

### Justification for the Mapping

#### PO1: A Fundamental Knowledge and Coherent Understanding:

CO1. This will help the students to get in depth knowledge of Marketing Techniques and its application in today's world; they can solve the problems of marketing.

CO2. The students acquaint the recent trends in the field of Marketing Techniques; can cope up with the changes in market.

#### PO2: Procedural Knowledge for Skill Enhancement:

CO 4. This will help to analyze and solve marketing problems in the complex and fast changing business environment.

#### PO3: Communication Skill

CO3. This will help to inculcate knowledge of Marketing Techniques through practical approach.

#### PO4: Critical Thinking and Problem-Solving Skills:

CO1. This will help the students to get in depth knowledge of Marketing Techniques and its application in today's world; they can solve the problems of marketing.

#### PO5: Independent learning:

CO4. This will help to analyse and solve marketing problems in the complex and fast changing business environment.

#### PO6: Leadership Quality- Global and Multicultural Perspective:

CO1. This will help the students to get in depth knowledge of marketing and Marketing Techniques and its application in today's world.

#### PO7: Teamwork:

O7. This will orient students in segmentation, targeting and the marketing environment.

#### PO8: Ethical Responsibility:

CO6. This will help to develop the awareness amongst the students about digital marketing.

#### PO9: Innovation, Employability and Entrepreneurial Skills:

CO5. This will help to provide special knowledge of political, social, legal environment in the view of

marketing.

**PO13: Traditional Knowledge into Modern Application**

CO3. This will help to inculcate knowledge of political, social, legal environment in the view of marketing techniques through practical approach.

**PO14: Research-Related skills:**

CO7. This will orient students in segmentation, targeting and the marketing environment.

**CBCS Syllabus as per NEP 2020 for M.Com. Part I Semester I  
(2023 Pattern)**

<b>Name of the Programme</b>	: M.Com.
<b>Programme Code</b>	: PCOM
<b>Class</b>	: M.Com. Part I
<b>Semester</b>	: I
<b>Course Type</b>	: Research Methodology (RM) (Theory)
<b>Course Code</b>	: COM-521-RM
<b>Course Title</b>	: Research Methodology for Business
<b>No. of Credits</b>	: 04
<b>No. of Teaching Hours</b>	: 60

**Course Objectives:**

1. To describe the concepts related to research methodology and its application in business.
2. To understand and develop the deep insight of research methodology.
3. To identify business problems involving research function for design development and quality management.
4. To demonstrate awareness and importance of application of research methodology and its applications in business and related operations
5. To develop research skills necessary to effectively analyze and synthesize the many inter relationship inherent in complex socio-economic environment.
6. To increase the knowledge and perspective to gain from emerging issues with the help of research methodology.
7. To make students aware about the importance of research and research methodology in the firm or business organization.

**Course Outcomes:**

**By the end of the course, students will be able to:**

- CO1.** Describe the concepts related to research methodology in their day to day life or professional life.
- CO2.** Demonstrate the understanding about the process of research in business organization.

**CO3.** Describe the characteristics, advantages and disadvantages of research methodology in the business organization.

**CO4.** Apply the various tools and techniques applicable according to the need of the business organization in the day to day management and marketing practices.

**CO5.** Apply the process of sampling and sampling methods for business organization when as required.

**CO6.** Use various terminologies of research methodology in the practice of management of the business.

**CO7.** Plan, formulate, control and analyze the strategies which are implemented in the business organization and provide the feedback accordingly with the help of production and operation management with the help of research methodology.

### Topics and Learning Points

#### UNIT 1: Introduction to Business Research

(15 Lectures)

1.1 Definition, Objectives, Significance

1.2 Types of Research

1.3 Features of a Good Research

1.4 Steps in Scientific Research Process

1.5 Ethical Issues in Research – Plagiarism

1.6 Role of Computer in Research

1.7 Application of Statistical software- Introduction to SPSS

#### UNIT 2: Formulation of the Research Problem, Development of the Research

Hypotheses, Research Design & Sampling

(15 Lectures)

**2.1 Research Problem:** Defining the Research Problem, Techniques involved in Defining Research Problem

**2.2 Review of Literature:** Meaning, Definition, Importance and Steps in Review of Literature

**2.3 Research Objectives:** Meaning, Definition, Importance and steps in framing research objectives

**2.4 Hypotheses:** Meaning, Definition & Types of Hypothesis, Formulation of the Hypotheses, Methods of testing Hypothesis

**2.5 Research Design:** Meaning, Definition, Nature & Classification of Research Design, Need for Research Design, Phases/Steps in Research Design

**2.6 Sampling:** Meaning and definition of Sampling, Key terms in Sampling, Types of Sampling: Probability & Non-probability, Sampling Errors



**UNIT 3: Data Collection and Processing of Data****(15 Lectures)****3.1 Primary Data:** Methods of Data Collection, Merits & Demerits**3.2 Secondary Data:** Methods of Data Collection, Merits & Demerits**3.3 Processing of Data:** Editing, Coding, Classification & Tabulation.**UNIT 4: Research Report and Mode of Citation & Bibliography****(15 Lectures)****4.1 Research Report:** Meaning and Definition, Importance of Report Writing, Types of Research Reports, Structure or Layout of Research Report**4.2 Mode of Citation & Bibliography:** Author, Date, System, Footnote or Endnote System, Use of Notes. Position of Notes, Citing for the first time, Subsequent Citing, List of Abbreviation used in Citation, Mode of preparing a Bibliography, Classification of Entries, Bibliography Entries compared with Footnotes, Examples of Bibliography Entries**References:**

1. Research Methodology-Methods & Techniques C. R. Kothari New Age International Publishers New Delhi
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 Cases Deepak Chawla & Neena Sondhi Vikas Publishing House Pvt. Ltd New Delhi
5. Research Methods Ram Ahuja Rawat Publications, Jaipur
6. Methodology & Techniques of Social Research, P. L. Bhandarkar, T. S. Wilkison & D. K. Laldas Himalaya Publishing House Mumbai
7. Legal Research and Writing Methods AnwarulYaqin LexisNexis Butterworths Nagpur
8. Business Research Methods, Donald R. Cooper & Pamela S. Schindler Tata McGraw-Hill Edition New Delhi
9. Investigating the Social World-The Process and Practice of Research Russell K. Schutt Sage Publication New Delhi
10. Business Research Methods Alan Bryman & Emma Bell Oxford University Press New York.

**Mapping of Program Outcomes with Course Outcomes****Class:** M.Com Part I, Sem I**Subject:** Research Methodology for Business**Course:** Research Methodology for Business**Course Code:** COM-521-RM**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

<b>Programme Outcomes (POs)</b>														
<b>Course Outcomes</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO 10</b>	<b>PO 11</b>	<b>PO 12</b>	<b>PO 13</b>	<b>PO 14</b>
CO 1	3	2												
CO 2														
CO 3			1											
CO 4				3					2	2		3		
CO 5			2								1		3	
CO 6					2		1	3						2
CO 7						3								

**Justification for the Mapping****PO1: A Comprehensive Knowledge and Coherent Understanding**

CO1: Students will describe the concepts related to Research Methodology for Business in their day to day life or professional life.

**PO2: Procedural Knowledge and Practical Skill**

CO1: Students will apply their knowledge of different techniques of Research Methodology for Business such for data collection and analysis by them in an organization.

**PO3: Communication Skills**

CO3: Students will apply their Research Methodology for Business skills effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

**PO4: Critical Thinking and Problem-Solving Skills**

CO4: Students will implement the various Research Methodology for Business skills related to business and business activities applicable according to the need of the business organization in the day to day practices.

**PO5: Independent Learning**

CO6: Students will apply various terminologies of Research Methodology for Business in the practice of management of the business.

**PO6: Leadership Quality- Global and Multicultural Perspective**

CO7: Students will direct, plan and formulate and analyse the Research Methodology for Business which is implemented in the business organization and provide the feedback accordingly.

**PO7: Teamwork**

CO6: Students will apply knowledge of Research Methodology for Business ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

**PO8: Ethical Responsibility**

CO6: Students will apply procedural Research Methodology for Business skills and research ethical standards and an ability to apply these with a sense of responsibility within the workplace.

**PO9: Innovation, Employability and Entrepreneurial Skills**

CO4: Students will implement the various Research Methodology for Business strategies planning and planning procedure applicable according to the need of the business organization in the day to day practices.

**PO10: Multidisciplinary Competence**

CO5: Students will direct, plan and formulate and Research Methodology for Business analyse the day to day strategies which is implemented in the production and operation management of business organization and provide the feedback accordingly.

**PO11: Value Inculcation through Community Engagement and Field Work**

CO5: Students will direct, plan and formulate and Research Methodology for Business analyse the required strategies which is implemented in the business organization in production and operations.

**PO12: Traditional Knowledge into Modern Application**

CO4: Students will implement the various Research Methodology for Business models applicable according to the need of the business organization in the day to day practices.

**PO13: Design and Development of System**

CO5: Students will formulate and analyse the required Research Methodology for Business analysis procedure which is implemented in the business organization.

**PO14: Research-Related Skills**

CO6: Students will apply Research Methodology for Business research related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.