



॥ सा विद्या या विमुक्तये ॥

स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

“ज्ञानतीर्थ” परिसर, विष्णुपुरी, नांदेड - ४३१६०६ (महाराष्ट्र)

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED

“Dnyanteerth”, Vishnupuri, Nanded - 431606 Maharashtra State (INDIA)

Established on 17th September 1994 – Recognized by the UGC U/s 2(f) and 12(B), NAAC Re-accredited with ‘A’ Grade

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संलग्नित महाविद्यालयांतील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी व पदव्युत्तर स्तरावरील द्वितीय वर्षाचे CBCS Pattern नुसारचे अभ्यासक्रम शैक्षणिक वर्ष २०२०-२१ पासून लागू करण्याबाबत.

परिपत्रक

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक २० जून २०२० रोजी संपन्न झालेल्या ४७व्या मा. विद्या परिषद बैठकीतील विषय क्र.१२/४७-२०२०च्या ठरावानुसार प्रस्तुत विद्यापीठाच्या संलग्नित महाविद्यालयांतील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी व पदव्युत्तर स्तरावरील द्वितीय वर्षाचे खालील विषयांचे C.B.C.S. (Choice Based Credit System) Pattern नुसारचे अभ्यासक्रम शैक्षणिक वर्ष २०२०-२१ पासून लागू करण्यात येत आहेत.

- 1) B.Com.-II Year
- 2) B.Com.-II Year (Banking & Insurance)
- 3) B.B.A.-II Year (Agricultural Business Management)
- 4) M.Com.-II Year (Banking & Insurance)

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

‘ज्ञानतीर्थ’ परिसर,

विष्णुपुरी, नांदेड - ४३१ ६०६.

जा.क्र.: शैक्षणिक-१ / परिपत्रक / पदवी-पदव्युत्तर-सीबीसीएस

अभ्यासक्रम / २०२०-२१ / ४१०

दिनांक : २८.०७.२०२०.

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- २) मा. संचालक, परीक्षा व मूल्यमापन मंडळ यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- ३) प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
- ४) साहाय्यक कुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ५) उपकुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.

स्वाक्षरित / -

उपकुलसचिव

शैक्षणिक (१-अभ्यासमंडळ) विभाग

**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED,****Vishnupuri, Nanded-431606****M.Com.-II Year (Semester IV)****Choice Based Credit System (CBCS)****SYLLABUS****(Affiliated Colleges)**

W.e.f. 2020-21

Paper No.	Name of the Paper	Lecture /Week	Total Periods	Continuou s Assessment (CA)	End of Semester Exam (ESE)	Total Marks	Total Credit
Core Subjects							
MC.4.1	Advanced Financial Management	4	54	25	75	100	4
MC.4.2	Accounting and Finance	4	54	25	75	100	4
MC.4.3	Research Project Work	4	54	50	50	100	4
Opt Any one as Elective of the following							
MC.4.4.1	Marketing Management - II	4	54	25	75	100	4
MC.4.4.2	Human Recourse Management -II	4	54	25	75	100	4
MC.4.4.3	Banking Procedure and Practice-II	4	54	25	75	100	4
MC.4.4.4	Financial Markets- II	4	54	25	75	100	4
Skill Enhancement Course Any one of the Following							
SEC- 4.1	Rural Industrialization skill	3	40	25	25	50	2
SEC- 4.2	Financial Services Skill	3	40	25	25	50	2
SEC- 4.3	Cost and Management accounting skill-II	3	40	25	25	50	2

**M.Com. Second Year Syllabus (w.e.f. 2020-21)****Semester IV (CBCS Patterns)****Paper No. MC.4.1****Advanced Financial Management**

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

Course Objectives:

1. To enable and equip the students with the advanced functions and tools of financial management.
2. To develop financial skills.
3. To understand the requirements of a career in financial marketing.
4. To prepare students for NET/SET and banking examinations.

Course Outcomes:

1. It will help the students to enable and equip the students with the advanced functions and tools of financial management.
2. The students will become Successful Financial Manager.

Course Contents:**Unit I Cost of Capital:**

Meaning and significance of cost of capital, Calculation of cost of debt, preference capital, equity and retained earnings; Combined cost of capital [weighted]. Practical Problems.

Unit II Working Capital Planning

Meaning and objectives of working capital, Working Capital Requirement, Working Capital Management Strategies- Conservative Approach, Aggressive Approach, Matching Approach, Zero working capital Approach.

Unit II Operating and Financial Leverage:

Meaning and types of Leverages, Operating Leverage, Financial Leverage and combined financial and operating leverage, Measurement of leverages, Practical Problems.

Unit III Dividend Decisions:

Meaning and Forms of dividends, Types of dividend policies, factors affecting Dividend policy, Stability in dividend policy, Theories of dividend payment – Walter's model, Gordon's model, Modigliani – Miller Model.

Unit IV Cash Budget



Meaning and Definition, Objectives, Preparation of cash budget and Practical problems.

Books Recommended

- 1) Ravi M. Kishore: Financial Management.
- 2) Khan and Jain : Financial Management, Tata McGraw Hills.
- 3) I.M. Pandey : Financial Management, Vikas Publications.
- 4) S.N. Maheswari : Financial Management, Principles and Practice, Sultan Chand & Sons

John J. Hampton: Financial Decision Making, Prentice Hall of India.

**M.Com. Second Year Syllabus (w.e.f. 2020-21)****Semester IV (CBCS Patterns)****Paper No. MC.4.2****Accounting and Finance**

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

Course Objectives:

- 1 To make the students to understand the recent trends in accounting and finance.
- 2 To develop accounting and finance skills.
- 3 To understand the requirements of a career in accounting and finance.
- 4 To make the students aware of working of money and capital markets and their regulatory authorities.
- 5 To prepare students for NET/SET Examinations.

Course Outcomes:

- 1 It is helpful to make the students to understand the recent trends in accounting and finance.
- 2 It is helpful to understand the requirements of a career in accounting and finance.
- 3 It is helpful to make the students aware of working of money and capital markets and their regulatory authorities.
- 4 It is helpful to prepare students for NET/SET Examinations.

Course Contents:**Unit I Emerging Accounting Practices and Indian Accounting Standards**

Concept, Need and Importance of Human Resource Accounting, and Social Accounting, Concept, Need & Objectives of Indian Accounting Standards, As-I, AS-6, AS-10.

Unit II Financial Markets – I [Money Market]

Meaning and definition of Money Market, characteristics of Indian Money Market, Constituents of Money Market, Role and Importance of Money Market.

Unit III Financial Markets – I [Capital Market]

Meaning and definition of Capital Market, Sources of Long Term Capital, Characteristics of Indian Capital Market v/s Money Market Constituents of Capital Market, Role and Importance of Capital Market.

Unit IV Working of Stock Exchanges Role and Functions of Stock Exchanges –



NSE, BSE, OTCEI, NASDAQ, Role and Functions of Securities Exchange Board of India [SEBI].

Unit V Special Finance Companies:

Venture Capital Funds, Mutual Funds , Lease Financing, Financial Derivatives and Factoring.

Reference Books:

- 1) Bhole L.M. – Financial Institutions and markets Tata McGraw Hill, Delhi.
- 2) Khan M.Y. – Indian Financial System, Tata McGraw Hill, Delhi.
- 3) E Gordon and K Natranjan – Financial Markets and Services – Himayalaya Publications, Delhi.
- 4) Rudder Datt & KMP Sundharam – Indian Economy : S. Chand and Co. Ltd, New Delhi.
- 5) M.C. Shukla, R.S. Grewal, S.C. Gupta – Advanced Accounts, S. Chand & Co. Ltd, Delhi
- 6) V.K. Saxena – Advanced Accounting, Sultan Chand and Sons, Delhi.

**M.Com. Second Year Syllabus (w.e.f. 2020-21)****Semester IV (CBCS Patterns)****Paper No. MC.4.3****Research Project Work**

No. of Lectures	54	
End of Semester Exam (ESE) (Viva -voce)	50	Marks
Continuous Assessment (CA) (Internal)	50	Marks
Total	100	Marks
Total Credits	04	Credits

Course Objectives:

1. To develop research skills and attitude among the students.
2. To prepare students to carry research and survey in area of marketing, HR, Production, banking, accounting and finance.

Course Outcomes:

1. The students will become scientific researcher.
2. The students will be able to carry research and survey in area of marketing, HR, Production, banking, accounting and finance.

Course Contents:**Course Contents:**

Under research project work the Student has to undertake a research work in his specialised area under the guidance of concerned teacher and prepare Project Work Book/ Report in handwritten using the research methodology.

Exam. Pattern	Examiner	Marks
Continuous Assessment (CA) (Internal) for Research Work	Internal	50
End of Semester Exam (ESE) (Viva -voce)	External	50

**M.Com. Second Year Syllabus (w.e.f. 2020-21)****Semester IV (CBCS Patterns)****Paper No. MC.4.4.1****Marketing Management-II**

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

Course Objectives:

1. To understand the opportunities and challenges in rural marketing.
2. To understand the differences between Rural and Agricultural marketing.
3. To evaluate different marketing strategies used in rural distribution and promotion.

Course Outcomes:

1. It is helpful to understand the opportunities and challenges in rural marketing.
2. It is helpful to understand the differences between Rural and Agricultural marketing.
3. It is helpful to evaluate different marketing strategies used in rural distribution and promotion.

Course Contents:**UNIT-1 Introduction to Rural Marketing**

Definition Scope and Characteristics of Rural Marketing, Components of Rural Markets, Problems in rural market, Rural development as a core area ,Classification of Rural Markets, Rural vs. Urban Markets. Rural Retail Outlets.

UNIT-2 Attitude and Behaviour of the Rural Consumers and Farmers

Marketing of Consumer durables and nondurable goods and services in the rural markets with special reference to product planning, Media Planning, Planning of Distribution channels and organizing personal selling in rural markets in India.

UNIT-3 Marketing Strategies for Rural Markets

Marketing strategies for rural markets, Market Research in rural India, Consumer Finance, Public-Private Partnership, E-Rural Marketing, Role of Government and NGOs in Rural Marketing. Qualitative research techniques for rural research.

UNIT-4 Agricultural Marketing

Nature and Scope, Objectives of Agriculture Marketing, classification of agricultural products and markets, how agricultural marketing is different from rural marketing, Challenges in Agricultural Marketing, Channels of Distribution for agricultural products, Managing rural distribution networks. its Economic importance, Agricultural Produces and their market.



UNIT-5 Trends in Rural Marketing

Advanced Practices in Rural Marketing- Social Marketing-Network Marketing- Green Marketing in Indian Context, e-Rural Marketing, e-CRM in Rural Marketing, Public Private Partnership Model in Rural Marketing - Advancement of Technology in Rural Marketing- Structure of Competition in Rural India.

Suggested Readings:

1. Arora, R.C. : Integrated Rural Development
2. Badi & Badi : Rural Marketing
3. Dr. SubhashBhave , Agribusiness Management in India –Text & Cases
4. Gopalaswamy, T.P. : Rural Marketing
5. Krishnamacharyulu and LalithaRamakrishnan , Rural Marketing: Texts and Cases, Pearson Education, 2nd Edition, 2011
6. Mamoria, C.B. & Badri Vishal : Agriculture problems in India
7. NilabjaGhosh , India's Agricultural Marketing: Market Reforms and Emergence of New Channels, Springer India, 1st Edition, 2013
8. Rajgopal : Managing Rural Business

**M.Com. Second Year Syllabus (w.e.f. 2020-21)****Semester III (CBCS Patterns)****Paper No. MC.4.4.2****Human Resource Management-II**

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

Course Objectives:

1. To provide a sound understanding of the advanced practices in HRM.
2. To prepare the students enough capable to implement recent trends in HRM.
3. To understand the requirements of a career in HR.
4. To prepare students for NET/SET Examinations.

Course Outcomes:

1. It is helpful to prepare the students enough capable to implement recent trends in HRM
2. It is helpful to provide a sound understanding of the advanced practices in HRM.
3. The students will become Successful HR Manager.

Course Contents:-**Unit I : E- Human Resource Management**

Introduction, E-Business and Neural Networks, Aspects of E-Human Resource Management : E- Job Design and Analysis, E- HR Planning, E- Recruitment/ Applicant Tracking, E- Selection, E- Performance Management, E- Training and Development, E- Compensation Management, E-HR Records.

Unit II : Grievances and Discipline and Mentoring

Meaning of Grievance, Need for a Grievance procedure, Pre- Requisites of a Grievance procedure, Meaning of Discipline, causes of Indiscipline or misconduct, procedure of Disciplinary Action, Disciplinary Actions: Penalties and Punishment.

Unit III: Contemporary Issues in Human Resource Management

Employer's Brand: Need and Constituents, Implementing the HR matrix Management, Concept of Knowledge management and Knowledge management process.

Unit IV: Managing HR in Virtual Organisation

Concept of Virtual organization, Features of Virtual organization, HRM in Virtual organization, Talent management concept & strategies for talent management, Need for work life balance, HR six Sigma process, Advantages of virtual organization.

Unit-V: Recent Techniques in HRM

Employer's brand: Need and constituents - Competency mapping: Meaning, Objectives, Advantages - Implementation of HR Matrix management - Attitudinal-cum-Emotional Quotient (AEQ) - Knowledge creation process and knowledge management process

Reference Books:-



- 1] Human Resource Management [Text and cases] – Dr. S.S. Khanka, S.Chand, New Delhi.
- 2] Human Resource Management – G.S. Sudha- Ramesh Book Depot, New Delhi
- 3] Human Resource Development & Management – A.M. Shaikh, S.Chand, New Delhi
- 4] A Text Book of Human Resource Management- C.B. Mamoria, S.V. Gankar, Himalaya Publishing House.
- 5] Human Resource Management- Prof. Mrs. Anjali Ghanekar.
- 6] Global HRM : Concept & Cases – Kodwani, Kumar
- 7] Personnel/HRM – Text, cases & games – P. Subba Rao, VSP Rao
- 8] Global HRM : Concept & Cases – Kodwani, Kumar
- 9] HRM – Dr. K. Ashwathappa
- 10] HRM – Neeta Bapudikar



M.Com. Second Year Syllabus (w.e.f. 2020-21)

Semester IV (CBCS Patterns)

Paper No. MC.4.4.3

Banking Procedure and Practice-II

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

Course Objectives:

1. To orient the students about the core banking and branch operations.
2. To provide knowledge on delivery channels and back office operations.
3. To give an exposure regarding inter-bank payment system and smart banking.
4. To understand the requirements of a career in Banking.
5. To prepare students for NET/SET and banking Examinations.

Course Outcomes:

1. It is helpful to give an exposure regarding inter-bank payment system and smart banking.
2. The students will be able to carry the core banking and branch operations.
3. The students will become Successful Bank Manager.

Course Contents:

Unit 1: Core Banking and Branch Operations

Introduction and Evolution of Bank Management, Technological impact in Banking Operations, Total Branch Computerization, Centralized Banking Concept, Opportunities, Challenges and Implementation.

Unit 2: Delivery Channels

Overview of Delivery Channels – Automated Teller Machine – Phone Banking – Call Centers – Internet Banking – Mobile Banking – Payment Gateways – Card Technologies – MICR Electronic Clearing

Unit 3: Back Office Operations

Back office Management – Inter branch reconciliation – Treasury Management – Forex Operations – Risk Management – Data Centre Management – Network Management – Knowledge Management (MIS / DSS / ESS) – Customer Relationships Management (CRM)

Unit 4: Inter-Bank Payment System

Interface with payment system Network – Structured Financial Messaging System – Electronic Fund Transfer – RTGS – Negotiated Dealing Systems and Securities Settlement Systems – Electronic Money – E-Cheques



Unit 5: Contemporary Issues in Banking Techniques

Analysis of Rangarajan Committee Reports on E Banking, Banking Softwares–Analysis of Recent Core Banking Software.

ESSENTIAL READINGS

1. Muraleedharan, D, “Modern Banking Theory and Practice”
2. Banking on Technology – Perspectives on the Indian Banking Industry, Indian Banks Association, January 2014.
3. Bhasin, Narinder Kumar, “Technology in Banking – the New S Curve”, The Indian Banker, Vol VII, No. 5, May 2012.
4. Mobile Banking – Report of the Technical Committee, The Reserve Bank of India, January 2014.
5. Working Group on Information Security, Electronic Banking, Technology Risk Management and Cyber Frauds – Report and Recommendations, The Reserve Bank of India, January 2011
6. Dube, D.P & Gulati, V.P, “Information System Audit and Assurance”, Tata McGraw Hill
7. Publications of Indian Institute of Banking and Finance, McMillan



M.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester IV (CBCS Patterns)
Paper No. MC.4.4.4
Financial Markets-II

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

Course Objectives:

1. To help the students in understanding of financial market.
2. To help the students in understanding the concepts of equity.
3. To understand the requirements of a career in Financial markets.
4. To prepare students for NET/SET Examinations

Course Outcomes:

- 1 This course is designed to help the students in understanding of financial market.
- 2 This course is designed to help the students in understanding the concepts of equity.
- 3 Students will also learn the process involved in trading, clearing, settlement and risk management of equity derivatives.

Course Contents :**Unit I. Equity Derivatives**

Introduction, Meaning of derivatives, put options, Call options, Applications of derivatives, Derivatives as a risk management tool.

Unit II. Trading on Stock Exchanges.

Demat account, Demat account opening process, trading in Equity, Trading Futures and Options. (Conduct the practical session)

Unit III. Stock Chart Analysis.

Introduction to stock chart terminology concepts: Trends, Support and Resistance, Volume. market bottoms, chart formations & consolidations, timing buy points and sell decisions.

Unit IV. Basics of Investing

Types of stocks, Business Model, market capitalization, Dividends, stock market psychology in Risk / return and financial goals, Understanding the different securities (Stocks, mutual funds, ETFs, etc.)

Unit V. Important Terminology



Bull Market, Bear Market, Right Issue, Stock bonus, Stock Split, Short Selling, Long Buy, Delivery, Intraday, Stop Loss, Market lot, Roll over, Booking Profit or Loss, Expiry.

Note: - Students are expected to keep themselves updated with latest developments in the subject watch business channels Zee Business, CNBC, NDTV Profit, ET Now etc. and get updates from websites of SEBI, NSE etc.

Reference Books

1. Hull C. John, Basu, Sankarshan (2010), Options, Futures and Other Derivatives, 7th edition, Pearson Educations.
2. Vohra, N.D., and Bagri, B.R. (2009), Futures and Options, 9th edition, Tata McGraw-Hill Publishing Company Ltd.
3. Bhardwaj, Gautam, (2008), The Future of India's Debt Market, Tata McGraw Hill.
4. <https://www.moneycontrol.com/>.
5. <https://www1.nseindia.com/>.
6. <https://www.sebi.gov.in/>.
7. <https://www.rbi.org.in/>.



M.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester III (CBCS Patterns)
Paper No. SEC-4.1
(Skill Enhancement Course)
Rural Industrialization skill

No. of Lectures	40	
End of Semester Exam (ESE) (University Exam)	25	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	50	Marks
Total Credits	02	Credits

Objectives:

1. To enable the students gaining knowledge about Rural Industrialization
2. To enable the students how to do planning, decision making in rural industries.

Unit – I: Role of Rural Industrialization in India – Need, significance and future prospects. Occupational structure in India with reference to rural economy of Maharashtra State.

Unit – II: Industrialization and Economic development; Complementarities between Industrial and Agriculture sectors.

Unit – III: Criteria for distinguishing Large, Medium, Small and Micro Industrial units in India; Demarcation of Rural, Semi-Urban, Urban and Metropolitan Areas in India. Classification of small

scale and cottage industries in India. Different types of rural industries- Need based, Raw Material

based and skill based. Traditions and trends of rural Industrialisation in India.

Unit – IV: Structure of Rural Society: Small and marginal farmer's conditions, problems and Govt.

Measures, Land Less Labourers –Position, problems and steps taken for their upliftment, Rural Artisans- Status, Training facilities and their problems other weaker section.

Practical: The students are expected to visit micro and small industrial units in rural areas and acquaint themselves to the working of these units. The experts from Banking and Industrial departments should be invited to address the students regarding latest- developments in the field.

References:



M.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester IV (CBCS Patterns)
Paper No. SEC- 4.2
(Skill Enhancement Course)

Financial Services Skill

No. of Lectures	40	
End of Semester Exam (ESE) (University Exam)	25	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	50	Marks
Total Credits	02	Credits

UNIT I : Meaning of financial services , types , players in financial services , merchant banking , functions , managing new issue , venture capital , need, functions , benefits , mutual funds , types , factoring , services , securitization , credit rating , CARE , ICRA , CRISAL .

UNIT II: Primary market : face value of shares , debenture issue of shares on premium , discount initial public offer (IPO) , Followon public offer (FPO) , Private Placement, book building process, cut - off price, allotment of shares, draft offer document, listing of securities de - listing of securities.

UNIT III: secondary market : introduction , differences b/w primary and secondary market , role of stock exchanges , demutualization of stock exchanges , screen based trading NCEAT internet based trading , contract note brokerage , products in the secondary markets , equity investments , debit investments .

UNIT IV: B.S.E.. N.S.E : organisational structure , index construction , sensx , NIFTY , settlement , rolling settlement , pay in and pay out , no delivery period , auction of shares , investor protection fund.



M.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester IV (CBCS Patterns)
Paper No. SEC- 4.3
(Skill Enhancement Course)

Cost and Management accounting skill-II

Course contents:

Unit 1: Application of operating costing method in business in respect of transport costing.

Unit 2: Application of standard costing technique in business for managerial decision making.

Unit 3: Application of marginal costing technique in business for managerial decision making.

Unit 4: Application of reconciliation statement for reconciling the profit as per cost accounting with the profit as per financial accounting.