

M.Com. (1stYear): Semester II (Level 6) Teaching Scheme

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
Discipline Specific Core (DSC)	CCOMDSC551	Accounting For Managerial Decisions	4	--	4	--	4
	CCOMDSC552	Operation Research	4	--	4	--	4
	CCOMDSC553	Commercial and Mercantile Law	4	--	4	--	4
Discipline Specific Elective (DSE) (Any one)	CCOMDSE551	Corporate Tax Planning and Management	4	--	4	--	4
	CCOMDSE552	Organisational Theory and Behaviour					
		NPTEL/SWYAM					
On Job Training	CCOMOJT551	On Job Training	--	08	--	4	4
Total			16	08	16	04	20

Examination Scheme

Course Type	Course code	Course Title	Theory Marks			Practical Marks			Total Marks
			CA (Continuous Assessment)	ESE (End of Semester Examination)	ESE (End of Semester Examination)	CA (Continuous Assessment)	ESE (End of Semester Examination)	ESE (End of Semester Examination)	
Discipline Specific Core (DSC)	CCOMDSC551	Accounting For Managerial Decisions	20	80	--	--	--	100	
	CCOMDSC552	Operation Research	20	80	--	--	--	100	
	CCOMDSC553	Commercial and Mercantile Law	20	80	--	--	--	100	
Discipline Specific Elective (DSE) (Any one)	CCOMDSE551	Corporate Tax Planning and Management	20	80	--	--	--	100	
	CCOMDSE552	Organisational Theory and Behaviour							
		NPTEL/SWYAM							
On Job Training	CCOMOJT551	On Job Training	80	320	40	60	100		
Total			80	320	40	60	500		



**Swami Ramanand Teerth Marathwada
University, Nanded**

**(R-23 Syllabus of Two Years PG Program in
Commerce with Multiple Entry and Exit Option)**

M.Com. (1st Year): Semester II (Level 6)

Subject: Commerce



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

M.Com. (1st Year): Semester II (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Accounting for Managerial Decisions

(Discipline Specific Core)

Course Code: CCOMDSC551

Course Prerequisites:	Basic knowledge of Business Economics, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> To make the students be acquainted with the principles and practices of accounting as are applicable in managerial decision making. To make able the students to utilize the concept of Budget, Budgeting and Budgetary Control. To make able the students to apply technique of Standard Costing and Variance Analysis. To make able the students to apply technique of Marginal Costing and Cost Volume Profit Analysis. To make able the students to apply technique of Inflation Accounting or Price Level Accounting.
Course Outcomes:	<ol style="list-style-type: none"> Students will be acquainted with the principles and practices of accounting as are applicable in managerial decision making. Students will be able to utilize the concept of Budget, Budgeting and Budgetary Control. Students will be able to apply technique of Standard Costing and Variance Analysis The students will able to apply technique of Marginal Costing and Cost Volume Profit Analysis. The students will be able to apply technique of Inflation Accounting or Price Level Accounting.

Course Teaching and Evaluation Scheme

<u>Teaching Scheme</u>				<u>Evaluation Scheme</u>					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topics	Teaching Hours
1.0		Introduction	12
	1.1	Meaning, Definitions, Functions and Limitations of Financial Accounting	
	1.2	Meaning, Definitions, Functions and Limitations of Cost Accounting	
	1.3	Meaning, Definitions, Evolution, Nature, Functions, Scope, and Limitations of Management Accounting	
	1.4	Managerial Decisions, Role and Responsibility of Management Accountant	
2.0		Budget, Budgeting and Budgetary Control	12
	2.1	Introduction, Definitions of Budget, Budgeting and Budgetary Control, Essentials of Budget,	
	2.2	Objectives, advantages, and Limitations of Budgetary Control,	
	2.3	Types of Budgets : Cash Budget and Flexible Budget	
	2.4	Practical Problems and Solutions on Cash Budget and Flexible Budget	
3.0		Standard Costing and Variance Analysis	12

	3.1	Introduction, Standard Cost and Standard Costing- Meaning and Definitions. Advantages and Disadvantages of Standard Costing	
	3.2	Variance- Meaning, Types, Analysis of Variances.	
	3.3	Material Variances and Labour Variances- Meaning, Types.	
	3.4	Practical Problems and Solutions of Material Variances and Labour Variances	
4.0		Marginal Costing	12
	4.1	Meaning of Marginal Cost and Marginal Costing, Features, Advantages and Limitations of Marginal Costing	
	4.2	Cost-Volume-Profit Analysis- Meaning, Objectives, Marginal Cost Equations, Contribution, Break Even Analysis-Profit Volume Ratio, Break Even Point (Units and Values), Margin of Safety, Practical Problems and Solutions.	
	4.3	Decisions regarding Make or Buy, Discontinuing a product or closure of department, Selection of Profitable Product Mix	
	4.4	Practical Problems and Solutions	
5.0		Inflation Accounting or Price Level Accounting	12
	5.1	Introduction of Inflation Accounting or Price Level Accounting; Limitations of Historical Accounting,	
	5.2	Merits and Demerits of Inflation Accounting or Price Level Accounting;	
	5.3	Methods of Accounting for Changing Prices- Current Purchasing Power Method, Current Cost Accounting Method;	
	5.4	Practical Problems and Solution on Current Purchasing Power Method and Current Cost Accounting Method.	
		Total	60 hrs.

Reference Books:

1. Madegowada, "Advanced Management Accounting"- Himalaya publication House.
2. Dr. Jawaharlal, "Accounting for Management" – Himalaya Publication.
3. Mmohanlal and Goyal, "Management Accounting"- Sahitya Bhavan Publication Agra.
4. Dr S N Maheshwary, "Management Accounting"- Sultan Chan & Sons, Delhi.
5. R K Sharma & S K Gupta, "Management Accounting"- Kalyan Publication Ludhiyana.
6. R S N Pillai & V Bhagvati, "Management Accounting"- Sultan Chan & Sons, Delhi.

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

M.Com. (1st Year): Semester II (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Operation Research

(Discipline Specific Core)

Course Code: CCOMDSC552

Course Prerequisites:	Basic knowledge of Business Economics, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> To make the students be acquainted with the models and theories of Operations Research as are applicable in business. To make able the students to utilize the Transportation Model for solving Transportation Problem. To make able the students to apply Assignment Model for solving Assignment Problem. To make help the students to find optimal sequence of the jobs to minimize total elapsed time and idle time. To make able the students to identify year of replacement of asset to achieve economy in operation.
Course Outcomes:	<ol style="list-style-type: none"> Students will be acquainted with the models and theories of Operations Research as are applicable in business. Students will be able to utilize the Transportation Model for solving Transportation Problem. Students will be able to apply Assignment Model for solving Assignment Problem. The students will able to find optimal sequence of the jobs to minimize total elapsed time and idle time. The students will be able to identify year of replacement of asset to achieve economy in operation.

Course Teaching and Evaluation Scheme

<u>Teaching Scheme</u>				<u>Evaluation Scheme</u>					
<u>Credits Assigned</u>		<u>Teaching Hours</u>		<u>Continuous Assessment</u>			<u>End of Semester Exam Marks</u>	<u>Practical/ Oral Exam Marks</u>	<u>Total Marks</u>
<u>Theory</u>	<u>Practical</u>	<u>Theory</u>	<u>Practical</u>	<u>Average of Two Tests (Each Test of 10 Marks)</u>	<u>Assignments (Marks 10)</u>	<u>Total (Marks)</u>			
04	--	60	--	10	10	20	80	--	100

Course Contents

<u>Module No.</u>	<u>Unit No.</u>	<u>Topic</u>	<u>Teaching Hours</u>
1.0		Introduction to Operations Research	10
	1.1	Operations Research: Features of Operations Research;	
	1.2	Objectives of Operations Research;	
	1.3	Scope and Limitations of Operations Research;	
	1.4	Inventory Model: EOQ; Problems on EOQ;	
2.0		Transportation Model	13
	2.1	Transportation Model: Solution on Transportation Problem: Features of Transportation Problem/Model;	
	2.2	Methods of Finding Initial Basic Feasible Solution and Total Transportation Cost;	
	2.3	Problems on North-West Corner Method (NWCR); Row-Minima Method, Column Minima Method, Least Cost Method, and Vogel's Approximation Method (VAM)	

	2.4	Problems on Balanced and Unbalanced Transportation Problem;	
3.0		Assignment Model	12
	3.1	Definition of Assignment Model; Features of Assignment Model/Problem	
	3.2	Solution on Assignment Problem,	
	3.3	Hungarian Method for solution of Assignment Problem; Steps	
	3.4	Problems on Minimization and Maximization; Problems on Balanced and Unbalanced Assignment Problem;	
4.0		Sequencing Model	13
	4.1	Sequencing Model: Features of Sequencing problem	
	4.2	Assumptions in Sequencing Model; finding optimal sequence and total elapsed time and idle time of machine.	
	4.3	Problems on Processing n jobs through one machine and	
	4.4	Problems on Processing n jobs through two machines.	
5.0		Replacement Model	12
	5.1	Replacement Model/Problem: Features of Replacement Model;	
	5.2	Factors to be considered in Replacement Model; Purchase Price, Installation, Scrap Value/Resale Value, Running/Variable/Maintenance/Operating Cost, Working Life,	
	5.3	Calculation of Total Fixed Cost, Total Variable Cost, Total Cost and Average Cost at the end of each year for deciding year of replacement of asset;	
	5.4	Numerical problems on Replacement Model/Problem	
		Total	60 Hrs

Reference Books:

1. P K Gupta and D S Hira: "Operations Research"
2. Gupta and Manmohan: "Problems in Operations Research"
3. V.K.Kapoor: "Operations Research"

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

M.Com. (1st Year): Semester II (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Commercial and Mercantile Law

(Discipline Specific Core)

Course Code: CCOMDSC553

Course Prerequisites:	Basic knowledge of Commercial and Mercantile Law, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> To impart knowledge on the essential elements of a valid contract, to make familiarise the students with the special laws in business. To provide the legal environment as it relates to commerce, focusing on the laws and legal system of the India. To enable each student to establish a sustainable working knowledge base of the core legal terms and concepts necessary for making informed business judgments throughout their subsequent career. To create legal awareness among the students. To provide brief idea about the frame work of Indian business law.
Course Outcomes:	<ol style="list-style-type: none"> Students will be able to understand the essential elements of a valid contract, to make familiarise the students with the special laws in business. Students will be able to understand legal environment relating to commerce and business. Students will be able to establish a sustainable working knowledge base of the core legal terms and concepts necessary for making informed business judgments throughout their subsequent career. Students will be acquainted with the legal awareness. Students will be acquainted with frame work of Indian business law.

Course Teaching and Evaluation Scheme

<u>Teaching Scheme</u>				<u>Evaluation Scheme</u>					
<u>Credits Assigned</u>		<u>Teaching Hours</u>		<u>Continuous Assessment</u>			<u>End of Semester Exam Marks</u>	<u>Practical/ Oral Exam Marks</u>	<u>Total Marks</u>
<u>Theory</u>	<u>Practical</u>	<u>Theory</u>	<u>Practical</u>	<u>Average of Two Tests (Each Test of 10 Marks)</u>	<u>Assignments (Marks 10)</u>	<u>Total (Marks)</u>			
04	--	60	--	10	10	20	80	--	100

Course Contents

<u>Module No.</u>	<u>Unit No.</u>	<u>Topic</u>	<u>Teaching Hours</u>
1.0		Introduction to Commercial and Mercantile Laws	09
	1.1	The Nature of law.	
	1.2	Classification of laws	
	1.3	Some basic principles of legal liability;	
	1.4	Functions of Commercial and Mercantile Laws	
2.0		Law of Contract 1872	15
	2.1	Contract: Meaning, Nature and Types, Historical Background of Indian Contract Laws,	
	2.2	Major Definitions under Indian Contract Act, 1872.	
	2.3	Formation of an Agreement, Proposal and Acceptance- Their various forms, Essential Elements of Contract	
	2.4	Minors, Persons of Unsound Mind, Persons disqualified by Law.	

3.0		Consumer Protection Act 2019	13
	3.1	The Consumer protection Act 2019 Meaning, Objectives, Nature and Importance.	
	3.2	Who is A Consumer, Consumer Rights, Consumer Responsibilities,	
	3.3	Redressal Agencies Under the Consumer Protection Act, District Commission, State Commission, National Commission,	
	3.4	Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.	
4.0		Intellectual Property Rights	13
	4.1	Introduction of Intellectual Property rights in India	
	4.2	Patents - Meaning, Salient features of Patent Conditions for an invention to be patented, Procedure for Obtaining a Patent, Opposition to Grant of Patent Term of Patent.	
	4.3	Trade Marks- Meaning Concept, functions of Trade mark, Types of Trade Marks, Registration of Trade Mark, Procedure for Registration of TM, Infringement and remedies.	
	4.4	Copyrights: Meaning, Copy right Board and registration of Copy right, Term of Copy right, Rights, who owns the rights and duration. Meaning of Fair use. Infringement of Copy rights and remedies	
5.0		The Company Law 2013	10
	5.1	Introduction to Company Law, Meaning, Nature, Features of a Company,	
	5.2	Shares and Share Capital Meaning and types of Capital, Concept of issue and allotment, Issue of Share certificates, Further Issue of Share Capital, Issue of shares on Private and Preferential basis, Rights issue and Bonus Shares, Sweat Equity Shares and ESOPs, Issue and Redemption of preference shares.	
	5.3	Debt Instruments: Issue and redemption of Debentures and Bonds.	
	5.4	Board Constitution and its Powers: Board composition, Restriction and Powers of Board, Board Committees- Audit Committee, Nomination and Remuneration Committee, Stakeholder relationship Committee and other Committees.	
		Total	60 Hrs

Reference Books:

1. N. D. Kapoor's "Elements of Mercantile Law" Sultan Chand & Sons Private Limited, 10 February 2020
2. Rohini Aggarawal "Mercantile & Commercial Laws" Taxmann Publications Private Limited, 29 September 2022.
3. Taxmann's "Companies Act 2013" Taxmann Publications Private Limited, 25 January 2023.
4. Bare Act "Intellectual Property Laws" Commercial Law Publishers (India) Pvt. Ltd. - 2023/Edition
5. Professor (Dr.) V.K. Agarwal, "CONSUMER PROTECTION ACT, 2019" 1 January 2022.

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



Swami Ramanand Teerth Marathwada University, Nanded

(R-23 Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

M.Com. (1st Year): Semester II (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Corporate Tax Planning and Management

(Discipline Specific Elective)

Course Code: CCOMDSE551

Course Prerequisites:	Basic knowledge of Income Tax, Corporate Tax.
Course Objectives:	1. The Course aims at providing basic knowledge related to Corporate Tax and Planning.
	2. To understand the Provisions related to Corporate tax Planning.
	3. To understand the tax planning methods.
	4. To understand and use corporate tax planning provisions for minimising tax liability.
	5. To Understand the Concept of Advance Tax and Tax Deducted at Source (TDS)
Course Outcomes:	1. Students will understand the important terminologies used in Tax Planning.
	2. Understand the Provisions related to Corporate tax Planning.
	3. Students will know various tax planning methods.
	4. This course will make students aware about various career opportunities in Taxation.
	5. Student will understand Advance Tax and Tax Deducted at Source (TDS)

Course Teaching and Evaluation Scheme

<u>Teaching Scheme</u>				<u>Evaluation Scheme</u>					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Taxation System in India	10
	1.1	Meaning and Definition of Tax	
	1.2	History of Taxation System in India	
	1.3	Types of Taxes	
	1.4	Tax Planning and Management	
2.0		Corporate Tax Planning and Management	10
	2.1	Meaning and Definition of Corporate Tax	
	2.2	Tax Avoidance, Tax Evasion	
	2.3	Difference between Tax Avoidance and Tax Evasion	
	2.4	Objectives and Importance of Corporate Tax Planning and Management	
3.0		Tax Planning with reference to Nature, Form and Location of Business.	15
	3.1	Tax Planning with reference to Nature and form of Business – Individual, Joint Hindu Family, Company, Trust.	

	3.2	Special provisions in respect of newly established units in Special Economic Zones	
	3.3	Tax Provisions for undertakings in North Eastern States	
	3.4	Planning in respect of Merger and Amalgamation	
4.0		Tax Planning with reference to Specific Management Decision.	15
	4.1	Tax planning with reference to Capital Decision	
	4.2	Make or Buy Decision	
	4.3	Own or Lease Decision	
	4.4	Continue or Shut down Decision	
5.0		Advance Tax and Tax Deducted at Source (TDS)	10
	5.1	Concept of Advance Tax and provisions	
	5.2	Meaning of Tax Deducted at Source (TDS) and provisions	
	5.3	TDS on Salary	
	5.4	TDS on Interest other than securities	
		Total	60 Hrs

Reference Books:

1. Dr H C Meharotra and Dr S P Goyal- Income Tax Law & Accounts: Sahitya Bhavan Publications.
2. Vinod k Singhania and Monica Singhania - Corporate Tax Planning and Business Tax Procedures with Case Studies, Taxxman Publications.
3. Dr. JC.VARshney and Nikhil Gupta- Corporate Tax Planning- SBPD publications

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



Swami Ramanand Teertha Marathwada University, Nanded

(R-23 Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

M.Com. (1st Year): Semester II (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: Organizational Theory and Behaviour

(Discipline Specific Elective)

Course Code: CCOMDSE552

Course Pre-requisites:	Basic knowledge of Organizational Behaviour, classrooms, black boards, E- materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> To make the students be acquainted with the theories and models of Organizational Behaviour. To make the students be acquainted with group behaviour for creating effective work team. To make able the students to develop attitude and values. To make the students be acquainted with motivational and leadership theories To make the students be acquainted with International Organizational Behaviour and Emerging Challenges.
Course Outcomes:	<ol style="list-style-type: none"> Students will be acquainted with the theories and models of Organizational Behaviour. Students will be acquainted with group behaviour for creating effective work team. Students will be able to develop attitude and values. The students will be acquainted with motivational and leadership theories. The students will be acquainted with International Organizational Behaviour and Emerging Challenges.

Course Teaching and Evaluation Scheme

<u>Teaching Scheme</u>				<u>Evaluation Scheme</u>					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--		--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Organizational Behaviour:	12
	1.1	Concept and Features of Organization	
	1.2	Theories of Organization; Classical, Neo Classical, Modern	
	1.3	Organizational Behaviour: Meaning & Features	
	1.4	Organizational Behaviour models; Autocratic, Custodial, Supportive	
	1.5	Significance of study of Organizational Behaviour	
2.0		Group Behaviour in Organization	12
	2.1	Concept and Types of Groups;	
	2.2	Factors influencing Group behaviour;	
	2.3	Stages of Group Formation	
	2.4	Meaning and Types of Work Team; Creating Effective Team	
	2.5	Quality Circle: Meaning, Effective Quality Circle	

3.0		Attitude and Values	13
	3.1	Concept and Nature of Attitude	
	3.2	Formation of Attitude; Attitude and Behaviour	
	3.3	Values: concept and nature	
	3.4	Values and Behaviour,	
	3.5	Factors in value formation;	
4.0		Motivation and Leadership	13
	4.1	Meaning and Purpose of Motivation	
	4.2	Theories of Motivation: Maslow's Hierarchy of Needs Theory, Alderfer's ERG Theory of Needs, Vroom's Expectancy Theory, Adam's Equity Theory	
	4.3	Leadership: Concept & Importance	
	4.4	Leadership Styles	
	4.5	Leadership Theories: Trait Theory, Behavioural Theory	
5.0		International Organizational Behaviour and Emerging Challenges	10
	5.1	International Organizational Behaviour: Introductory and need	
	5.2	International Cultural differences and similarities	
	5.3	Individual behaviour and interpersonal behaviour in global scenario	
	5.4	Emerging Challenges in International Organizational Behaviour	
		Total	60 Hrs

Reference Books:

1. Fred Luthans: "Organizational Behaviour", New Delhi: McGraw Hill Book Co.
2. L.M. Prasad: "Organizational Behaviour",
3. Richard W. Woodman: "Organizational Behaviour",
4. Keith Davis and Newstorm: "Human Behaviour at Work", New Delhi: McGraw Hill Co.
5. 5. Rao V.S.P. & Narayanan P.S: "Organizational Theory & Behaviour", Konark Pub., New Delhi,
6. Dr. Moha: "Stress Management at Work Place",

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



Swami Ramanand Teerth Marathwada University, Nanded
(R-23 Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

M.Com. (1st Year): Semester II (Level 6)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2023 – 2024 (As per NEP-2020)

Course Title: On Job Training

(Internship/Apprenticeship)

Course Code: CCOMOJT551

Course Prerequisites:	Basic Knowledge of business, accounting, taxation, finance, management, computer etc, MOU's and linkages with Industries, banks and firms like Chartered Accountants and Tax Consultants etc. for Internship / Apprenticeship.
Course Objectives:	1. To provide the students actual business work situations along with theoretical knowledge.
	2. To provide practical hands-on training to the students in the area of accounting, taxation, business management, financial management, marketing management, human resource management, insurance, banking, finance, etc.
	3. To provide job opportunities in accounting, taxation, business management, insurance, banking, finance, etc.
	4. To develop the skills and knowledge among the students required in the area of accounting, taxation, business management, financial management, marketing management, human resource management, insurance, banking, finance, etc.
Course Outcomes:	1. It will be provided the actual business work situations to the students along with theoretical knowledge.
	2. It will be provided the practical hands-on training to the students in the area of accounting, taxation, business management, financial management, marketing management, human resource management, insurance, banking, finance, etc.
	3. It will be provided the job opportunities to the students in accounting, taxation, business management, insurance, banking, finance, etc.
	4. The skills and knowledge will be developed among the students which required in the area of accounting, taxation, business management, financial management, marketing management, human resource management, insurance, banking, finance, etc.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits Assigned		Teaching Hours		(CA)			(ESE)			Total (Marks)
Theory	Practical	Theory	Practical	Tests (Marks)	Assignment (Marks)	Total (CA) (Marks)	Theory Exam (Marks)	Practical Exam (Marks)	Total (ESE) (Marks)	
--	04	--	120	--	40	40	--	60	60	100

Course Contents:

The students must undertake on job training (*Internship/Apprenticeship*) of two months (180 hrs.) under the supervision of in-charge teacher in any Institute or firm in the area of accounting, taxation, business management, financial management, marketing management, human resource management, insurance, banking, finance, etc.

Continuous Assessment (CA):

Assignment/Tutorial: At least 08 assignments for 40 marks covering entire course contents must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE) Practical Exam:

The students must prepare project work book attaching a Certificate of Training (*Internship/Apprenticeship*) Completion based on work done by them during their training period. They must make presentation and face viva-voce practical exam for 60 marks.