



**Swami Ramanand Teerth
Marathwada University, Nanded**

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

**M.Com. II Year: Semester III & IV
(Level 6.5)**

(Affiliated Colleges)

Subject: Commerce

**Effective from Academic Year 2024 – 2025
(As per NEP-2020)**

M.Com. II Year: Semester III (Level 6.5) AY 2024-25

Teaching Scheme

Course Type	Course Code	Course Title	Teaching Hours/Week		Credits Assigned		
			Theory	Practical	Theory	Practical	Total
Discipline Specific Core (DSC)	CCOMC1501	Advance Financial Accounting	4	--	4	--	4
	CCOMC1502	Security analysis and portfolio management	4	--	4	--	4
	CCOMC1503	Entrepreneurship Development - MSME Schemes.	4	--	4	--	4
Discipline Specific Elective (DSE) (Specialization Any One)	CCOME1501	Human Resource Management-I	4	--	4	--	4
	CCOME1502	Banking & Finance-I					
	CCOME1503	International Business-I					
	CCOME1504	Marketing Management –I					
Research Project	CCOMP1501	Research Project (Field Work / Survey)	--	8	--	4	4
Total			16	8	16	4	20

Examination Scheme

Course Type	Course Code	Course Title	Theory Marks		Practical Marks		Total Marks
			CA (Continuous Assessment)	ESE (End of Semester Examination)	CA (Continuous Assessment)	ESE (End of Semester Exam)	
Discipline Specific Core (DSC)	CCOMC1501	Advance Financial Accounting	20	80	--	--	100
	CCOMC1502	Security analysis and portfolio management	20	80	--	--	100
	CCOMC1503	Entrepreneurship Development -- MSME Schemes.	20	80	--	--	100
Discipline Specific Elective (DSE any One)	CCOME1501	Human Resource Management-I	20	80	--	--	100
	CCOME1502	Banking & Finance-I					
	CCOME1503	International Business-I					
	CCOME1504	Marketing Management –I					
Research Project	CCOMP1501	Research Project (Field Work / Survey)	--	--	40	60	100
Total			80	320	40	60	500

NOTE: 1. Learner must pass (with min. 40%marks) separately in CA and ESE 2. 1 Credit = 25 Marks, Weekly 1 hr for TH & 2 hrs for practical.



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with Multiple Entry and Exit Option)**

M.Com. II Year: Semester III (Level 6.5)

(Affiliated Colleges)

Subject: Commerce

Effective from Academic Year 2024 – 2025

(As per NEP-2020)



Swami Ramanand Teertha Marathwada University, Nanded

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

M.Com. II Year: Semester III (Level 6.5)

Subject: Commerce (Affiliated Colleges)

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Advance Financial Accounting

(Discipline Specific Core)

Course Code: CCOMC1501

Course Prerequisites:	To develop Practical Accounting skills in students' so as to enable them into the market for their survival purpose
Course Objectives:	1. To enable and equip the students with the basic Conceptual Framework for Preparation and Presentation of Financial Statement.
	2. To make students aware about Practicality of Accounting Standards [AS] and its significance in the business
	3. To train learners in preparing Investment accounts and to know the status of their Investment
	4. To learn various method of valuation of Goodwill and shares and their accounting treatment.
	5. To teach students how to tackle the treatment in Holding company and Subsidiary company.
Course Outcomes:	1. Understand the theoretical framework of financial statement as well accounting standards.
	2. Students will be able to analyse Investment account position of their clients,
	3. Students will be acquainted with the fundamentals of Valuation of Goodwill and Shares in advanced financial accounting
	4. It will be help the students to enable and equip the students with the advanced functions and tools
	5. Students will able to understand Holding company in case study form.

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		Conceptual Framework for Preparation and Presentation of Financial Statement	12
	1.1	Meaning and purpose of Financial Statement	
	1.2	Components, objectives of Financial Statement	
	1.3	Fundamentals accounting Assumptions	
	1.4	Measurement of Elements in Financial Statements	
2.0		Accounting Standards	12
	2.1	Meaning, Significance, Objectives, of Accounting Standards [AS]	
	2.2	Evolution of Accounting Standards [AS]	
	2.3	Scope and Functions of Accounting Standard Board of India [ASB]	

	2.4	Accounting Standards [AS] issued in nutshell [AS-1 to AS-32 list out only]	
3.0		Valuation of Goodwill and Shares	13
	3.1	Meaning, definition and features of Goodwill, factors affecting value of goodwill, Need for valuation	
	3.2	Methods of valuation of Goodwill; Average Profit, Super profit method, Goodwill based on super profit method	
	3.3	Meaning, definition and features of Shares, Need for valuation	
	3.4	Methods of valuation of shares; net asset method, (Intrinsic Value), Yield method (Market value), and fair value of shares	
4.0		Investment Accounts	13
	4.1	Meaning, Need of Investment account.	
	4.2	Classification of expenses between Revenue and capital, Cum-interest and Ex-Interest	
	4.3	Purchases and sales of securities	
	4.4	Preparation of Bonds/Debentures/Shares Accounts	
5.0		Holding Company Account	10
	5.1	Meaning of consolidated financial statements	
	5.2	Cost of control, minority Interest, Capital profits and revenue profits	
	5.3	Intercompany bills and debts, chain holding, gross holding	
	5.4	Preparation of consolidated profit and loss account, and balance sheet of the one subsidiary company.	
		Total	60 Hrs

Reference Books:

1. Accountancy for for CA-IPCC (Group I & II) – CA (Dr) P.C. Tulsian – S. Chand and Company, New Delhi
2. Studies of Advance Accountancy-Dr. S.N. Maheshwari, Dr. S.K. Maheshwari, Sultan Chand and sons New Delhi.
3. Practical Problems in Advanced Accountancy- Volume I K.L. Narang,S.P. Jain- Kalyani Publishers Ludhiana New Delhi.
4. Advanced Cost and Management Account – Dr. V.K. Sakshena, Dr. Vasist – Sultan Chand and sons New Delhi.
5. Advanced Accountancy-R.L. Gupta and M. Radhaswami – Sultan Chand and sons New Delhi.
6. A New Approach to Accountancy –H.R. Kotalwar- Discovery Publishers, Latur (Maharashtra)

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.



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M.Com. II Year: Semester III (Level 6.5)

Subject: Commerce (Affiliated Colleges)

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Security Analysis and Portfolio Management

(Discipline Specific Core)

Course Code: CCOMC1502

Course Prerequisites:	Basic knowledge of Securities Markets, Financial Markets, Avenues of Investments,
Course Objectives:	To teach the students fundamentals of investments.
	To teach students investments avenues, investment analysis and strategies to make them informed investor.
	To teach students performance evaluation of securities and portfolio.
	To teach students the working of financial markets and risk return analysis.
	To teach students technical analysis using various strategies.
Course Outcomes:	Students will be acquainted with the fundamentals of investments.
	Students will be able to analyze and prepare strategies regarding investments.
	Students will be able to apply fundamental and technical analysis.
	The students will able to design and analyze portfolios using risk return analysis.
	The students will be able to allocate investments into stocks, bonds, commodities, forex,

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 Securities Market	12
	1.1	Meaning, Definitions and Characteristics of Securities Market ;	
	1.2	Investment Avenues ;	
	1.3	Investment Process.	
	1.4	Basics of Security Analysis and Portfolio Management, Risk and Return Analysis	
2.0		Fundamental Analysis	12
	2.1	Introduction to Fundamental Analysis	
	2.2	Economic Analysis, Economic Forecasting and Stock Investment Decision	
	2.3	Industry Analysis and Its Characteristics	

	2.4	Company Analysis,	
3.0		Technical Analysis	13
	3.1	Introduction of Technical Analysis,;	
	3.2	Dow Theory.	
	3.3	Market Indicator- Price Indicator and Volume Indicator.	
	3.4	Price Analysis Using Charts, Averages, Relative Strength Index (RSI).	
4.0		Derivatives Markets	13
	4.1	Meaning, Definition and Types	
	4.2	History of Derivatives Markets, Participants in Derivatives Market- Hedgers, Speculators, Arbitrageurs and Margin Traders.	
	4.3	Options-Put and Call	
	4.4	Futures- Definition, Stock Index Futures	
5.0		Portfolio Management and Analysis	10
	5.1	Meaning and Importance of Portfolio Management	
	5.2	Need of Portfolio Management	
	5.3	Factors Affecting Portfolio Selection- Risk and Investor Preference.	
	5.4	Traditional Portfolio Analysis and Selection.	
		Total	60 Hrs

Reference Books:

1. Prasanna Chandra-Investment Analysis and Portfolio Management, Tata Mcgraw-Hill, New Delhi,2021
2. Donald E.Fischer and Ronald J.Jordan-Security Analysis and Portfolio Management,Pearson, New Delhi,2009
3. Financial Markets, Sadhana Publication – Dr. H S Sinde, Dr. S V. Dongre. -2023
4. S. Kevin- Security Analysis and Portfolio Management,PHI Learning, New Delhi.
5. Priti Singh- Security Analysis and Portfolio Management Himalaya Publishing House, Nagpur.

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.



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Subject: Commerce (*Affiliated Colleges*)

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Entrepreneurship Development - MSME Schemes

(Discipline Specific Core)

Course Code: CCOMC1503

Course Prerequisites:	Basic knowledge of Entrepreneurship, Enterprises Development Act, 2006, MSME Schemes.
Course Objectives:	1. To understand the setting up and management of MSMEs
	2. To understand the initiatives of Government and other institutions support for growth and development of MSMEs.
	3. To teach students technical analysis using various strategies
Course Outcomes:	1. Explain basic concepts of SME and challenges of MSMEs.
	2. Evaluate role of Government in Promoting Entrepreneurship
	3. Illustrate roles of various institutions supporting MSMEs.

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		Micro, Small and Medium Enterprises Development Act, 2006	12
	1.1	National Board for Micro Small and Medium Enterprises	
	1.2	Classification of Enterprise Advisory Committee and Memorandum of Small and Medium Enterprises.	
	1.3	Measure for Promotion , Development and Enhancement of Competiveness of micro small and medium enterprise	
	1.4	Delayed Payments to Micro and Small Enterprise	
2.0		SCHEMES UNDER MINISTRY OF AGRICULTURE	12
	2.1	Marketing Research and Information Network, Strengthening of Agmark Grading Facilities, Development/Strengthening of Agricultural, Marketing Infrastructure, Grading & Standardisation, Gramin Bhandaran Yojana- Godowns	
	2.2	Development of Commercial Horticulture:- Horticulture in Open Field, Horticulture in Protected Cover, Horticulture for Post harvest management.	
	2.3	Capital investment subsidy for Construction/ Expansion/ Modernisation of Cold Storage and Storages for Horticulture Products	

	2.4	Dairy Entrepreneurship Development, Fodder & Feed Development	
3.0		SCHEMES UNDER OF NABARD	
	3.1	Producers Organisations Development Fund, Dairy Venture Capital Fund,	10
	3.2	Establishing “Poultry Estates” and Mother Units for Rural Backyard Poultry	
	3.3	Commercial Production Units of Organic Inputs,	
	3.4	Poultry Venture Capital Fund,	
4.0		SCHEMES UNDER MINISTRY OF FOOD PROCESSING INDUSTRIES	10
	4.1	Mega Food Park, Cold Chain,	
	4.2	Research & Development, Quality Assurance, Codex, Promotional Activities	
	4.3	National Mission on Food Processing (NMFP)	
	4.4	Modernization of Abattoirs	
5.0		SCHEMES UNDER MINISTRY OF FINANCE	16
	5.1	Pradhan Mantri Mudra Yojana, Growth Capital and Equity Assistance,	
	5.2	Composite Loan, Bills Re-Discounting Equipment,	
	5.3	Development of Industrial Infrastructure for MSME Sector	
	5.4	Integrated Infrastructural Development (IID),	
	5.5	Practical Work	
		Preparation of Detailed Project Report for Bankable proposal for new unit 1. Calculation of cost of project: Fixed Capital & Working Capital 2. Projected profit & loss account 3. Projected Balance Sheet 4. Projected Cash Flow Statement 5. Projected Repayment Schedule 6. Financial Ratios.	
		Total	60 Hrs

Reference Books:

1. Government of India, Ministry of Micro, Small & Medium Enterprises, Published by: (An ISO 9001 : 2008 Certified Organisation) Udyog Bhawan, New Delhi - 110011. Ministry of Micro, Small & Medium Enterprises (Policy Book)
2. Vasant Desai, Small Scale Industries and Entrepreneurship, Himalaya Publishing House, 2003.
3. Poornima M Charanthimath, Entrepreneurship Development Small Business Enterprises, Pearson, 2006.
4. Paul Burns & Jim Dew Hunt, Small Business Entrepreneurship, Palgrave Macmillan publishers, 2010.
5. SumanKalyanChaudhury, Micro Small and Medium Enterprises in India Hardcover, Raj Publications, 2013.

Continuous Assessment (CA):

Practical Work: - Preparation of Detailed Project Report for Bankable proposal for new unit.

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



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Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Human Resource Management-I

Discipline Specific Elective (DSE)

(Specialization Any One)

Course Code: CCOME1501

Course Prerequisites:	Basic knowledge of Human Resource Management, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> 1) To make students understand the importance of human resources at the work place. 2) To enlighten the students on the principles and practices of HR as a capital factor. 3) To develop Human Resource skills 4) To familiarize them with different aspects of managing people in organisations from the stage of acquisition to development and retention.
Course Outcomes:	<ol style="list-style-type: none"> 1) Outline the basic concepts of human resource management 2) Understand the importance of human resources and their effective management in organizations. 3) Realize the importance of the performance management system in enhancing employee performance. 4) Understand modern HRM practices to meet needs of changing business environment.

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 Human Resource Management	12
	1.1	Introduction – Human Resource Management - Definition – Concept - Objectives – Characteristics - Functions - Scope – Importance	
	1.2	Quality of a good Human Resource Managers	
	1.3	Role of HR Managers	
	1.4	Human Resource Practices in India	
2.0		Acquisition of Human Resources	12
	2.1	Human Resource Planning Process	
	2.2	Requisites for Successful Human Resource Planning	

	2.3	Human Resource Information System	
	2.4	Job Analysis, Job design, Job description, Job Specification	
3.0		Recruitment and Selection	12
	3.1	Recruiting Human Resource - Nature, Purpose, Factors and Process, Evaluation and Control	
	3.2	Sources of recruitment, e – recruitment, alternatives to recruitment	
	3.3	Selection - Selection process, Modern Selection tools	
	3.4	Types of interviews, Employee Induction / on boarding, Placement	
4.0		HR Training and Development	12
	4.1	Training and development- concept and importance;	
	4.2	Identifying training and development needs;	
	4.3	Training and Development Methods	
	4.4	Design & Evaluation of Training and Development Programmes	
5.0		Performance Management and Appraisal	12
	5.1	Basic concepts in performance management and appraisal	
	5.2	Techniques for appraising performance	
	5.3	Dealing with performance appraisal problems,	
	5.4	Appraisal interview, Performance management.	
		Total	60 Hrs

Reference Books:

- 01) Human Resource Management - Dr. C.B. Gupta - Sultan and Sons.
- 02) Performance Appraisal, Theory and Practice - AIMA - Vikas management Series, New Delhi - 1986.
- 03) Awasthappa, K. Human Resource Management. Tata McGraw Hill Education.
- 04) Barry, Gerhart., Sara, L. Rynes. (2003). Compensation: Theory, Evidence and Strategic Implications. B Thousand Oaks: Sage 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
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M.Com. II Year: Semester III (Level 6.5)

Subject: Commerce (Affiliated Colleges)

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Banking & Finance-I

(Discipline Specific Elective)(DSE)

(Specialization Any One)

Course Code: CCOME1502

Course Prerequisites:	Basic knowledge of Banking & Monetary terms , Classroom, , E-materials, Books etc.
Course Objectives:	1) To make the students be acquainted with the basics of Banking and the history of banking in India.
	2) To enable students to understand the commercial banking system in India.
	3) To make students understand Cooperative Banking Structure in India.
	4) To make students understand the Central Banking System of India.
	5) To make students acquainted with the knowledge of Digital Banking.
Course Outcomes:	1) Students will be able to understand the history, evolution and development of banking system in India.
	2) Students will be able to understand the types of banks and their functions in detail.
	3) Students will be able to understand the functions and role of cooperative banks in India.
	4) Students will be able to understand the functions and significance of reserve Bank of India as the Central Bank.
	5) Students will be able to understand the different concepts of digital banking and cyber security in banking.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
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 Banking System	12
	1.1	Introduction, Origin, Meaning and Definition of the term Bank; Nature and Scope of Banking;	
	1.2	Brief History of World Banking and Indian Banking; Evolution of Banking in India; Development of Banking Sector in India;	
	1.3	Structure of Banking in India; Classification of Banks in India-Commercial, Industrial, Developmental, Agricultural etc.;	
	1.4	Major problems of Banking Sector.	

2.0		Commercial Banking in India	12
	2.1	Meaning and Nature of Commercial Banking; Functions of Commercial Banks- Primary Functions and Secondary Functions;	
	2.2	Public Sector & Private Sector Commercial Banks-Advantages and Disadvantages;	
	2.3	Bank Nationalization Scheme of 1969 & 1980; impact of Bank Nationalization on Banking Sector;	
	2.4	Role of Commercial Banks in the Socio-economic Development	
3.0		Co-operative Banking in India	13
	3.1	Meaning and Concept of Co-operation; Nature and Principles of Cooperation;	
	3.2	Brief history of Co-operative Banking in India; Laws governing Co-operative Banking in India;	
	3.3	Three Tier Structure of Cooperative Banking- State Cooperative Banks, District Central Cooperative Banks and Primary Agricultural Credit Societies; their functions;	
	3.4	Role of Cooperative Banks in Rural Development.	
4.0		Central Banking in India	13
	4.1	Meaning, Concept and Need of Central Banking System; Evolution of Reserve Bank of India as a central Bank;	
	4.2	Organizational structure, Departments and Functions of RBI; Credit Control Techniques of RBI;	
	4.3	Significance and Role of RBI in Economic Development;	
	4.4	Major Provisions in Reserve Bank of India Act, 1934.	
5.0		Modern Trends in Banking	10
	5.1	Meaning and Concept of e-Banking; Significance and Limitations of Digital Banking;	
	5.2	Procedures and Practice of e-account opening, e-KYC, Aadhar enabled banking, PoS and Digital Wallets;	
	5.3	Open Banking System; Blockchain; Fintech;	
	5.4	Digital Payment Trends-Contactless payments, P2P Payments, Cyber security in Banking.	
		Total	60 Hrs

Reference Books:

1. Clifford Gomez, Banking and Finance Theory, Law and Practice, 2014, PHI Learning Pvt. Ltd., Delhi.
2. Bharati V. Pathak, Indian Financial System, 2018, Pearson Publication, Chennai
3. S. Natarajan and Dr. R. Parmeshwaran, Indian Banking, 2019, S.Chand Publication, New Delhi
4. Dr. Maroti Kachave, Dr. Ramakant Ghadge and Dr. Balaji Kamble, Indian Banking Business (Marathi), 2019, Shraddha Publication, Solapur

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 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.



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Subject: Commerce (*Affiliated Colleges*)

Under Faculty of Commerce and Management
Effective from Academic Year 2024– 2025 (As per NEP-2020)

Course Title: **International Business-I**

Discipline Specific Elective (DSE)

(Specialization Any One)

Course Code: CCOME1503

Course Prerequisites:	Basic knowledge of International Business, Classroom, Black/Green/White Board, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> To develop skills for applying international business concepts to the solutions of business problem To appreciate the role of strategic thinking and changing international business environment To understand the process of internationalization of business, implementation and evaluation
Course Outcomes:	<ol style="list-style-type: none"> Students will be acquainted with the knowledge of international business and its environment that are applicable in international business practices. Students will be able to apply international business law and its application in practicing and analysing the business problems and its solutions. The students will get to know the process of internationalization of business, implementation and evaluation.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
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 to International Business	12
	1.1	Nature, types, of International Business	
	1.2	Importance and dimensions of International Business	
	1.3	Types of International Business Environment	
2.0		International Economic Institutions	12
	2.1	International Monetary Fund	
	2.2	World Bank	
	2.3	Asian Development Bank	

	2.4	W.T.O. and GATT	
3.0		International Trade and Theories	12
	3.1	Trade Theories:1: Absolute Cost Theory, Comparative Cost Theory, Opportunity Cost Theory and Factor Endowment Theory	
	3.2	Trade Theories:2: Complementary Trade Theory, Stolper- Samuelson Theorem	
	3.3	Investment Theories 1: Theory of Capital Movement, Market Imperfection, Internalisation Theory, Appropriability Theory	
	3.4	Investment Theories 2: Location Specific Advantage Theory, Eclectic Theory	
4.0		India's Foreign Trade	12
	4.1	Composition of Foreign Trade, Directions of Foreign Trade	
	4.2	Regulation and Promotion of Foreign Trade	
	4.3	Role of EXIM Bank in Foreign Trade	
	4.4	Recent Foreign Trade Policies	
5.0		India's Balance of Payments	12
	5.1	Balance of Trade and Balance of Payments- Meaning	
	5.2	Nature of Balance of Payments Accounting	
	5.3	Components of Balance of Payments	
	5.4	Disequilibrium of Balance of Payments and its correction	
		Total	60 hrs.

Reference Books:

1. International Business by P. Subha Rao, Himalaya Publishing House, Mumbai.
2. International Trade and Export Management by Francis Cherunilam, Himalaya Publishing House, Mumbai.
3. International Economics by D.M. Mithani, Himalaya Publishing House, Mumbai.
4. International Business Environment by Francis Cherunilam, Himalaya Publishing House, Mumbai.
5. International Marketing Management by R.L. Varshney and B. Bhattacharyya, Sultan Chand and Sons, New 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 Teertha Marathwada University, Nanded
(Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)

M.Com. II Year: Semester III (Level 6.5)

Subject: Commerce (Affiliated Colleges)

Under Faculty of Commerce and Management

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

Course Title: Marketing Management-I

Discipline Specific Elective (DSE)

(Specialization Any One)

Course Code: CCOME1504

Course Prerequisites:	Basic knowledge of Market and Marketing Concepts, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> To make the students be acquainted with the basic concept of Marketing and its application in business decision making process. To elevate students' awareness of an organization's resources required for marketing in today's age of information. To develop marketing management skills among students. To make help the students to understand the requirements of a career in marketing management. To make able the students prepare for NET/SET Examinations.
Course Outcomes:	<ol style="list-style-type: none"> The Students will be acquainted with the basic concept of Marketing and its application in business decision making process. The Students will be able to utilize the concept of marketing management, Market Segmentation, Consumer Behavior, Customer Relationship Management, Marketing Networks. The Students will be able to become Successful Marketing Manager in the area of marketing. The students will be able to understand recent trends of marketing management. The students will be able to understand the Marketing Environment and its related factors.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
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 Marketing Management.	12
	1.1	Basic Concept, Meaning, Definitions of Marketing.	
	1.2	Needs and Objectives of Marketing, Scope and Importance of Marketing.	
	1.3	Functions of Marketing, Marketing Evolution, Marketing mix, Strategic marketing.	
	1.4	Marketing Environment, Micro and Macro components and impact on marketing decision	
2.0		Market Analysis and Selection.	12

	2.1	Meaning and concept of Market Segmentation, Bases for Market Segmentation,	
	2.2	Benefits of Market Segmentation, Target Marketing, Positioning Strategy,	
	2.3	Diversification Strategy, Market Segmentation and Market Positioning, Target Market,	
	2.4	Need and Importance of Market Segmentation. Identification of market.	
3.0		Consumer Behavior.	13
	3.1	Meaning of Consumer Behavior, Need & Significance of Consumer Behavior,	
	3.2	Factors affecting the Consumer Behavior, Stages in Buying Decision Making Process,	
	3.3	Organizational Consumers and their Buying Decision Making Process.	
	3.4	Determinants of consumer behavior. Consumer Satisfaction.	
4.0		Customer Relationship Management.	13
	4.1	CRM Concept, Importance and Advantages of Customer Relationship Management.	
	4.2	Strategic Customer Relationship Management tools and measures,	
	4.3	Customer Relationship Management & Customer Relationship Management in Retailing CRM to CRM.	
	4.4	Customer Relationship Management and Consumer Satisfaction.	
5.0		Recent Trends in Marketing.	10
	5.1	Web-based Marketing/ Digital Marketing.	
	5.2	Social Media Marketing, Rural Marketing.	
	5.3	Sustainable Marketing, Agricultural Marketing.	
	5.4	Service Marketing, Green Marketing	
		Total	60 Hrs

Reference Books:

1. Enis, BM Marketing Classics: A Selection of Influential Articles, New York, McGraw Hill 1991
2. Kotler, Philip and Armstrong, G. Principles of Marketing, New Delhi, Prentice Hall of India, 1997.
3. Kotler, Philip and Marketing Management, Planning, Implementation and Control, New Delhi, Prentice Hall of India 1994.
4. Ramaswamy, V S and Namakumari, S. Marketing Management, Planning Control, New Delhi, macmillan 1990.
5. Station William, J. Fundamentals of Marketing, New York, McGraw Hill 1994.
6. Nelamegham, S. Marketing in India: Cases and Readings, New Delhi, Vikas, 1988.

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

M.Com. II Year: Semester III (Level 6.5)

Subject: Commerce (Affiliated Colleges)

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Research Project (Field Work/Survey)

(Research Project)

Course Code: CCOMP1501

Course Prerequisites:	Basic Knowledge of Research Methodology, Research Laboratory, Library, Internet Facility etc.
Course Objective:	1. To make acquaint the student with practical application of research methodology. 2. To develop the research skill and attitude among the students to solve the problems of the society. 3. To make the career of student in Research and development Sector.
Course Outcomes	1. The students will be acquainted with practical application of research methodology. 2. It will be developed the research skill and attitude among the students to solve the problems of the society. 3. The students will be made their career in Research and development Sector.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme		
Credits Assigned		Teaching Hours		Continuous Assessment	End of Semester Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Assignments of Field Work/ Survey	Practical/ Oral Presentation of Field Work	
-	04 Cr.	--	120 Hours	50 Marks	50 Marks	100 Marks

Course Contents

In the subject of Research Project (Field Work or Survey), each student has to register his/her research topic and prepare and submit a Short Resume of Research Project (Research Proposal) towards the Concerned Teacher/Supervisor/Guide for partial fulfilment of M Com Degree under the guidance/supervision of Concerned Teacher/Guide/Supervisor at the beginning of M Com. III Semester. After Research Proposal student has to develop Research Design and prepare field work/ survey instruments like questionnaire, interview schedule etc. for collection of primary data. Student has to undertake field work or survey for collection of the data(Primary and Secondary) required as per research objectives and hypothesis under the guidance/supervision of Concerned Teacher/Guide/Supervisor. At the end, student has to make the presentation on the field work/ survey done by him/her in front of external examiner.

Continuous Assessment (CA):

Assignments of Field Work/ Survey by Concerned Teacher/Supervisor/Guide for 50 Marks

1. Preparation of Research Proposal, Research Design, Questionnaire, Interview Schedule etc.
2. Collection of Data (**Primary/Secondary**)

End of Semester Examination (ESE) Practical Exam by external examiner for 50 Marks

Student has to make the presentation on the field work/ survey done by him/her in front of external examiner at the end of the year i.e. IV Sem.