



स्वामी रामानंद तीर्थ  
मराठवाडा विद्यापीठ, नांदेड

॥ सा विद्या या विमुक्तये ॥

# स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

'ज्ञानतीर्थ', विष्णुपुरी, नांदेड - ४३१ ६०६ (महाराष्ट्र राज्य) भारत

## SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

'Dnyanteerth', Vishnupuri, Nanded - 431 606 (Maharashtra State) INDIA

Established on 17th September, 1994, Recognized By the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'B++' grade

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वाणिज्य व व्यवस्थापन विद्याशाखे  
अंतर्गत राष्ट्रीय शैक्षणिक धोरण  
२०२० नुसार पदव्युत्तर द्वितीय वर्षाचे  
अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष  
२०२४-२५ पासून लागू करण्याबाबत.

### प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक १५ मे २०२४ रोजीच्या मा. विद्यापरिषद बैठकीतील विषय क्रमांक १७/५९-२०२४ च्या ठरावानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील एम. कॉम. द्वितीय वर्षाचे अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष २०२४-२५ पासून लागू करण्यास मा. विद्यापरिषदेने मान्यता प्रदान केली आहे. त्यानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील खालील एम. कॉम. द्वितीय वर्षाचे अभ्यासक्रम (Syllabus) लागू करण्यात येत आहेत.

- 1) M. Com. II year (Affiliated College)
- 2) M. Com. II year (New Model College Hingoli.)
- 3) M. Com. II year (University Campus & Sub-Campus, Latur, Parbhani.)
- 4) M. Com. II year Banking & Insurance (Affiliated College)

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या [www.srtmun.ac.in](http://www.srtmun.ac.in) या संकेतस्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी, ही विनंती.

'ज्ञानतीर्थ' परिसर,  
विष्णुपुरी, नांदेड - ४३१ ६०६.  
जा.क्र.:शै-१/एनइपी/एम.कॉम - II/२०२४-२५/१०४  
दिनांक १०.०६.२०२४

डॉ. सरिता लोसरवार

सहा.कुलसचिव

शैक्षणिक (१-अभ्यासमंडळ)

विभाग

- प्रत : १) मा. आधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.  
२) मा. संचालक, परीक्षा व मुल्यमापन मंडळ, प्रस्तुत विद्यापीठ.  
३) मा. प्राचार्य, सर्व संबंधित संलग्न महाविद्यालये, प्रस्तुत विद्यापीठ.  
४) मा. संचालक, सर्व संकुले परिसर व उपपरिसर, प्रस्तुत विद्यापीठ  
५) मा. प्राचार्य, न्यू मॉडल डिग्री कॉलेज हिंगोली.  
६) सिस्टीम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ. याना देवून कळविण्यात येते की, सदर परिपत्रक संकेतस्थळावर प्रसिध्द करण्यात यावे.



**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)**

## **From Dean's Desk:**

To meet the challenge of ensuring excellence in Commerce and Management education, the issue of quality needs to be addressed, debated, and taken forward in a systematic manner. Accreditation is the principal means of quality assurance in higher education. The major emphasis of accreditation process is to measure the outcomes of the program that is being accredited. In line with this Faculty of Commerce and Management of SRTM University of Nanded has taken a lead in incorporating philosophy of outcome-based education in the process of curriculum development. Faculty of Commerce and Management, SRTM University, Nanded in one of its meetings unanimously resolved that, each Board of Studies shall prepare some Program Objectives (PO's) and give freedom to affiliated Institutes to add few (PO's) and course objectives and course outcomes to be clearly defined for each course, so that all faculty members in affiliated institutes understand the depth and approach of course to be taught, which will enhance learner's learning process. It was also resolved that, maximum senior faculty from colleges and experts from industry to be involved while revising the curriculum. I am happy to state that, each Board of studies has adhered to their solutions passed by Faculty of Commerce and Management, and developed curriculum accordingly. In addition to outcome-based education, semester-based credit and grading system is also introduced to ensure quality of Commerce and Management education.

Semester based Credit and grading system enables a much-required shift in focus from teacher-centric to learner-centric education since the workload estimated is based on the investment of time in learning and not in teaching. It also focuses on continuous evaluation which will enhance the quality of education. SRTM University, Nanded has taken a lead in implementing the system through its affiliated Colleges and Faculty of Commerce and Management has devised a transparent credit assignment policy an adopted ten points scale to grade learner's performance. Credit assignment for courses is based on 15 weeks teaching learning process, however content of courses is to be taught in 12-13 weeks and remaining 3-2 weeks to be utilized for revision, guest lectures, coverage of content beyond syllabus etc.

**Prof. D M Khandare,**  
**Dean,**  
**Faculty of Commerce and Management,**  
**Swami Ramanand Teerth Marathwada University, Nanded**

**Prof. H S Patange,**  
**Associate Dean,**  
**Faculty of Commerce and Management,**  
**Swami Ramanand Teerth Marathwada University, Nanded**

## **Chairman's Desk.....**

Education is the movement which brings the students, people, and the whole society from darkness to light. Education is a natural melodious and enlightened development of man's instinctive supremacies. Education is the dynamic process which activates the inbuilt traits and develops the child according to the needy situation and time. Commerce and Management education is the platform for any common man to conduct the various business activities smoothly and progressively. Commerce and Management education is basically that form of instruction which directly and indirectly prepares the businessman for his work. Commerce and Management education is a living discipline and is totally different from other disciplines. Hence it must charter new routes to service the aspirations of the nation.

A PG Program in Commerce (i.e., M Com) must therefore have a mission statement which is in conformity with program objectives and program outcomes that are expected of the educational process. The outcomes of a program must be measurable and must be assessed regularly through proper feedback for improvement of the programme. There must be a quality assurance process in place within the Institute to make use of the feedback for improvement of the programme. The curriculum must be constantly refined and updated to ensure that the defined objectives and outcomes are achieved. Students must be encouraged to comment on the objectives and outcomes and the role play individual courses in achieving them. In line with this Faculty of Commerce and Management in Swami Ramanand Teeth Marathwada University - Nanded.

We the chairmen of Board of Studies in 01) Accounts and Applied Statistics 02) Business Economics 03) Business Studies 04) Commercial and Mercantile Law 05) Management Science and Business Administration (Including NGO) Swami Ramanand Teerth Marathwada University - Nanded, happy to state here that, Program Objectives were finalized in a meeting where more than 60 members from different Institutes were attended, who were either Heads or their representatives of All Five Board of Studies .The Program Objectives and Program Outcomes are finalized listed below:

### **Programme Objectives:**

1. To develop a deep understanding of managerial economics principles and their application in analyzing business situations and making effective decisions
2. To equip students with quantitative techniques for business to solve complex problems, analyze data, and make informed business decisions.
3. To provide a comprehensive understanding of financial markets, including IPOs, stocks, bonds, and derivatives, as well as investment strategies and trading systems in India.
4. To foster an understanding of the dynamic international business environment, including global trade policies, cultural factors, and strategies for entering and operating in international markets.
5. To develop proficiency in accounting for managerial decisions, enabling students to interpret financial information, make strategic business decisions, and assess the financial performance of organizations.
6. To enhance students' knowledge of operation research techniques to optimize business processes, improve efficiency, and make data-driven decisions
7. To develop a sound understanding of mercantile law, including contract law, company law, and intellectual property rights, to ensure legal compliance and protect business interests.
8. To provide insights into corporate tax planning strategies and their impact on business operations, enabling students to navigate tax regulations and optimize tax liabilities.
9. To foster an understanding of organizational behavior, including individual and group dynamics, leadership, motivation, and communication, to enhance managerial effectiveness and promote a positive work culture.
10. To provide comprehensive foundation of research methodology, formulation of research problem, objectives, and hypothesis, techniques of data collection, analysis and interpretation along with research report writing skills.

11. 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.
12. To provide job opportunities in accounting, taxation, business management, insurance, banking, finance, etc.
13. 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.
14. To provide specialized knowledge of Marketing Management, Human Resource Management and Banking Procedure and Practice and to develop proficiency in Marketing Management, Human Resource Management and Banking Procedure and Practice.

### **Programme Outcomes:**

1. Students will be able to apply economic principles and theories to analyze and make effective managerial decisions.
2. Students will be acquainted utilize quantitative techniques and operations research methods to solve complex business problems.
3. Students will get proficiency in applying quantitative techniques for business, such as statistical analysis and mathematical modelling.
4. Students will understand the legal aspects of business, including mercantile law and its application in commercial transactions.
5. Students will be acquainted with utilization of accounting techniques for managerial decision-making and financial performance evaluation.
6. Students will capable to apply research methodology to design and conduct empirical studies in the field of commerce.
7. Students will understand the functioning of financial markets and investment strategies in a global context.
8. Students will be able to analyze the international business environment and its impact on organizations' strategies and operations.
9. Student will develop expertise in corporate tax planning and management to optimize tax liabilities.
10. Student will understand organizational behaviour theories and apply them to enhance managerial effectiveness and promote a positive work culture.
11. 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.
12. It will be provided the job opportunities to the students in accounting, taxation, business management, insurance, banking, finance, etc.
13. 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.
14. Student will develop proficiency in Marketing Management, Human Resource Management and Banking Procedure and Practice.

**Dr. R S Pawar - Chairman, BOS in Accounts and Applied Statistics**

**Dr. C K. Harnawale - Chairman, BOS in Business Economics**

**Dr. P T Pawar - Chairman, BOS in Business Studies**

**Dr. D S Yadav - Chairman, BOS in Commercial and Mercantile Law**

**Dr. M S Rode - Chairman, BOS in Management Sci. and Business Administration (Including NGO)**

## 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	--	<b>4</b>
	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
<b>Total</b>			<b>16</b>	<b>8</b>	<b>16</b>	<b>4</b>	<b>20</b>

### 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	--	--	<b>100</b>
	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)	--	--	<b>40</b>	<b>60</b>	<b>100</b>
<b>Total</b>			<b>80</b>	<b>320</b>	<b>40</b>	<b>60</b>	<b>500</b>

**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.**

## M.Com. II Year: Semester IV (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)	CCOMC1551	Financial Management	4	--	4	--	<b>4</b>
	CCOMC1552	Strategic Management	4	--	4	--	4
Discipline Specific Elective (DSE) (Specialization Any One)	CCOME1551	Human Resource Management-II	4	--	4	--	4
	CCOME1552	Banking & Finance-II					
	CCOME1553	International Business-II					
	CCOME1554	Marketing Management -II					
Research Project	CCOMP1551	Research Publication Ethics	2	--	2	--	2
	CCOMP1552	Research Project/Dissertation	--	12	--	6	6
<b>Total</b>			<b>14</b>	<b>12</b>	<b>14</b>	<b>6</b>	<b>20</b>

### 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 Examination)	
Discipline Specific Core (DSC)	CCOMC1551	Financial Management	20	80	--	--	<b>100</b>
	CCOMC1552	Strategic Management	20	80	--	--	100
Discipline Specific Elective (DSE) (Any One)	CCOME1551	Human Resource Management-II	20	80	--	--	100
	CCOME1552	Banking & Finance-II					
	CCOME1553	International Business-II					
	CCOME1554	Marketing Management –II					
Research Project	CCOMP1551	Research Publication Ethics	10	40	--	--	50
	CCOMP1552	Research Project/Dissertation	--	--	60	90	150
<b>Total</b>			<b>70</b>	<b>280</b>	<b>60</b>	<b>90</b>	<b>500</b>

**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.**



**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 (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**

<b>Course Prerequisites:</b>	To develop Practical Accounting skills in students' so as to enable them into the market for their survival purpose
<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>To enable and equip the students with the basic Conceptual Framework for Preparation and Presentation of Financial Statement.</li> <li>To make students aware about Practicality of Accounting Standards [AS] and its significance in the business</li> <li>To train learners in preparing Investment accounts and to know the status of their Investment</li> <li>To learn various method of valuation of Goodwill and shares and their accounting treatment.</li> <li>To teach students how to tackle the treatment in Holding company and Subsidiary company.</li> </ol>
<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>Understand the theoretical framework of financial statement as well accounting standards.</li> <li>Students will be able to analyse Investment account position of their clients,</li> <li>Students will be acquainted with the fundamentals of Valuation of Goodwill and Shares in advanced financial accounting</li> <li>It will be help the students to enable and equip the students with the advanced functions and tools</li> <li>Students will able to understand Holding company in case study form.</li> </ol>

### 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		<b>Conceptual Framework for Preparation and Presentation of Financial Statement</b>	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		<b>Accounting Standards</b>	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]	

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

### 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.



# 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: Security Analysis and Portfolio Management**

**(Discipline Specific Core)**

**Course Code: CCOMC1502**

<b>Course Prerequisites:</b>	Basic knowledge of Securities Markets, Financial Markets, Avenues of Investments,
<b>Course Objectives:</b>	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.
<b>Course Outcomes:</b>	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		<b>Introduction to Securities Market</b>	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		<b>Fundamental Analysis</b>	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		<b>Technical Analysis</b>	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		<b>Derivatives Markets</b>	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		<b>Portfolio Management and Analysis</b>	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.	
		<b>Total</b>	<b>60 Hrs</b>

### 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.



# 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: Entrepreneurship Development - MSME Schemes

(Discipline Specific Core)

Course Code: CCOMC1503

<b>Course Prerequisites:</b>	Basic knowledge of Entrepreneurship, Enterprises Development Act, 2006, MSME Schemes.
<b>Course Objectives:</b>	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
<b>Course Outcomes:</b>	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		<b>Micro, Small and Medium Enterprises Development Act, 2006</b>	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		<b>SCHEMES UNDER MINISTRY OF AGRICULTURE</b>	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		<b>SCHEMES UNDER OF NABARD</b>	
	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		<b>SCHEMES UNDER MINISTRY OF FOOD PROCESSING INDUSTRIES</b>	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		<b>SCHEMES UNDER MINISTRY OF FINANCE</b>	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	<b>Practical Work</b>	
		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.	
		<b>Total</b>	<b>60 Hrs</b>

### 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



# 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: Human Resource Management-I**

**Discipline Specific Elective (DSE)**

**(Specialization Any One)**

**Course Code: CCOME1501**

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

### 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		<b>Introduction to Human Resource Management</b>	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		<b>Acquisition of Human Resources</b>	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	
<b>3.0</b>		<b>Recruitment and Selection</b>	<b>12</b>
	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	
<b>4.0</b>		<b>HR Training and Development</b>	<b>12</b>
	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	
<b>5.0</b>		<b>Performance Management and Appraisal</b>	<b>12</b>
	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.	
		<b>Total</b>	<b>60 Hrs</b>

### 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**  
(Syllabus of Two-Year 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: Banking & Finance-I**

**(Discipline Specific Elective)(DSE)**

**(Specialization Any One)**

**Course Code: CCOME1502**

<b>Course Prerequisites:</b>	Basic knowledge of Banking & Monetary terms , Classroom, , E-materials, Books etc.
<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1) To make the students be acquainted with the basics of Banking and the history of banking in India.</li> <li>2) To enable students to understand the commercial banking system in India.</li> <li>3) To make students understand Cooperative Banking Structure in India.</li> <li>4) To make students understand the Central Banking System of India.</li> <li>5) To make students acquainted with the knowledge of Digital Banking.</li> </ol>
<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1) Students will be able to understand the history, evolution and development of banking system in India.</li> <li>2) Students will be able to understand the types of banks and their functions in detail.</li> <li>3) Students will be able to understand the functions and role of cooperative banks in India.</li> <li>4) Students will be able to understand the functions and significance of reserve Bank of India as the Central Bank.</li> <li>5) Students will be able to understand the different concepts of digital banking and cyber security in banking.</li> </ol>

**Course Teaching and Evaluation Scheme**

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

**Course Contents**

<b>Module No.</b>	<b>Unit No.</b>	<b>Topic</b>	<b>Teaching Hours</b>
<b>1.0</b>		<b>Introduction to Banking System</b>	<b>12</b>
	<b>1.1</b>	Introduction, Origin, Meaning and Definition of the term Bank; Nature and Scope of Banking;	
	<b>1.2</b>	Brief History of World Banking and Indian Banking; Evolution of Banking in India; Development of Banking Sector in India;	
	<b>1.3</b>	Structure of Banking in India; Classification of Banks in India-Commercial, Industrial, Developmental, Agricultural etc.;	
	<b>1.4</b>	Major problems of Banking Sector.	

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

### 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.



## 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 (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: **International Business-I**

#### Discipline Specific Elective (DSE)

(Specialization Any One)

Course Code: CCOME1503

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

#### 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
<b>1.0</b>		<b>Introduction to International Business</b>	12
	1.1	Nature, types, of International Business	
	1.2	Importance and dimensions of International Business	
	1.3	Types of International Business Environment	
<b>2.0</b>		<b>International Economic Institutions</b>	12
	2.1	International Monetary Fund	
	2.2	World Bank	
	2.3	Asian Development Bank	

	2.4	W.T.O. and GATT	
<b>3.0</b>		<b>International Trade and Theories</b>	12
	3.1	<b>Trade Theories:1:</b> Absolute Cost Theory, Comparative Cost Theory, Opportunity Cost Theory and Factor Endowment Theory	
	3.2	<b>Trade Theories:2:</b> Complementary Trade Theory, Stolper- Samuelson Theorem	
	3.3	<b>Investment Theories 1:</b> Theory of Capital Movement, Market Imperfection, Internalisation Theory, Appropriability Theory	
	3.4	<b>Investment Theories 2:</b> Location Specific Advantage Theory, Eclectic Theory	
<b>4.0</b>		<b>India's Foreign Trade</b>	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	
<b>5.0</b>		<b>India's Balance of Payments</b>	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	
		<b>Total</b>	<b>60 hrs.</b>

#### 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**

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

**Course Teaching and Evaluation Scheme**

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

**Course Contents**

<b>Module No.</b>	<b>Unit No.</b>	<b>Topic</b>	<b>Teaching Hours</b>
<b>1.0</b>		<b>Introduction to Marketing Management.</b>	<b>12</b>
	<b>1.1</b>	Basic Concept, Meaning, Definitions of Marketing.	
	<b>1.2</b>	Needs and Objectives of Marketing, Scope and Importance of Marketing.	
	<b>1.3</b>	Functions of Marketing, Marketing Evolution, Marketing mix, Strategic marketing.	
	<b>1.4</b>	Marketing Environment, Micro and Macro components and impact on marketing decision	
<b>2.0</b>		<b>Market Analysis and Selection.</b>	<b>12</b>

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

### 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**

<b>Course Prerequisites:</b>	Basic Knowledge of Research Methodology, Research Laboratory, Library, Internet Facility etc.
<b>Course Objective:</b>	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.
<b>Course Outcomes</b>	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**

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

**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.



**Swami Ramanand Teerth Marathwada  
University, Nanded**

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

**M.Com. II<sup>nd</sup> Year: Semester IV (Level 6.5)**  
*(Affiliated Colleges)*

**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 IV (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: Financial Management

(Discipline Specific Core)

### Course Code: CCOMC1551

<b>Course Prerequisites:</b>	Basic knowledge of Financial Management, Cost of capital, Financial Leverage.
<b>Course Objectives:</b>	1 To enable and equip the students with the basic functions and tools of financial management.
	2 To teach students Objectives of financial management.
	3 To teach students Strategic Financial Planning.
	4 To teach students the Cost of capital Practical problems
	5 To teach students Operating and Financial Leverage Practical problems.
<b>Course Outcomes:</b>	1 Students will be acquainted with the fundamentals of Financial management
	2 Students will be able to analyse and prepare strategies regarding financial management.
	3 Students will be able to solve practical base problems in financial management.
	4 It will be help the students to enable and equip the students with the advanced functions and tools of financial management
	5 Students will become Successful Financial Manager.

### 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		<b>Introduction to Financial Management.</b>	12
	1.1	Approaches to financial management – Traditional and Modern Approach.	
	1.2	Objectives of financial management- Profit, Wealth and Value Maximization.	
	1.3	Financial Decision- Investment, Financing and Dividend Decision.	
	1.4	Functions of a Finance Manager.	
2.0		<b>Strategic Financial Planning.</b>	12
	2.1	Strategic Financial Planning – Strategy, Steps in strategic planning.	
	2.2	Strategic Financial Management.	

	2.3	Financial planning- financial planning Environment, financial planning process.	
	2.4	Limitation of Financial Planning.	
3.0		<b>Cost of Capital and Impact on Firm's. (Practical Problems)</b>	<b>13</b>
	3.1	Meaning of cost of capital, Importance of cost of capital in Decision –making.	
	3.2	Cost of equity share Capital ( $K_e$ )- Dividend Yield Method, Dividend Growth Method.	
	3.3	Cost of Debentures ( $K_D$ )	
	3.4	Cost of Retained Earnings ( $K_r$ )	
4.0		<b>Operating and Financial Leverage. (Practical Problems)</b>	<b>13</b>
	4.1	Meaning and types of Leverages,	
	4.2	Operating Leverage,	
	4.3	Financial Leverage	
	4.4	Combined financial leverage.	
5.0		<b>Working Capital Management.</b>	<b>10</b>
	5.1	Meaning of Working capital	
	5.2	Objectives of Working Capital Management	
	5.3	Current Assets and Current Liabilities.	
	5.4	Classification of Working capital gross and Net Working Capital.	
		<b>Total</b>	<b>60 Hrs</b>

### Reference Books:

- 01) Taxmann Financial Management Theory Problems Cases by Ravi M Kishore and Padma Sai Arora Edition 2023
- 02) Taxmann's Financial Management-Theory/Problems/Cases(with CD) (Reprint 8th Edition 2020)
- 03) Khan and Jain : Financial Management, Tata McGraw Hills.
- 04) I.M. Pandey : Financial Management, Vikas 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 Teerth Marathwada University, Nanded

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

### M.Com. II Year: Semester IV (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: Strategic Management

(Discipline Specific Core)

Course Code: CCOMC1552

<b>Course Prerequisites:</b>	Basic knowledge of Strategic Management, Classroom, Black/Green/White Board, E-materials, Books etc.
<b>Course Objectives:</b>	1) To develop skills for applying strategic management concepts to the solutions of business problem
	2) To appreciate the role of strategic thinking and changing business environment
	3) To understand the process of strategy formulation, implementation and evaluation
<b>Course Outcomes:</b>	1) Students will be acquainted with the practices of Strategic Management that are applicable in managerial decision making.
	2) Students will be able to apply technique of Strategic Management in solving business problems
	3) The students will get to know the process of strategy formulation, 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
<b>1.0</b>		<b>Introduction to Strategic Management</b>	12
	1.1	Concept of strategy	
	1.2	Strategic management process	
	1.3	Concept of vision and mission	
	1.4	Features of good Mission statement	
	1.5	Objectives and goals of the organization	
<b>2.0</b>		<b>Types of strategies</b>	12
	2.1	Business Level Strategies: Cost, Quality, Distribution, Technology and Intellectual Property	
	2.2	Corporate level strategies: Merger & Acquisition, Strategic Alliance, Joint Ventures and Liquidation	

	2.3	Diversification Strategies: Forward & Backward Integration, Vertical & Horizontal Integration, Market penetration & Market Development, Retrenchment & Divestiture	
	2.4	Product Development	
<b>3.0</b>		<b>Strategy Implementation and control</b>	12
	3.1	Resource allocation	
	3.2	Leadership in strategic management	
	3.3	Strategic structure and organizational culture	
	3.4	Strategies for managing change	
	3.5	BCG & GE Matrix, Ansoff Matrix and Grand Strategy	
<b>4.0</b>		<b>Corporate management and Governance</b>	12
	4.1	Role and functions of Board of Directors	
	4.2	Innovation and creativity	
	4.3	Corporate Social Responsibility	
	4.4	Issues in Strategic Management	
	4.5	Strategic competence & Capability analysis	
<b>5.0</b>		<b>Recent Developments in Strategic Management</b>	12
	5.1	Red-Blue-Purple Ocean Strategy	
	5.2	Turnaround Strategies	
	5.3	7's Framework	
	5.4	Porters generic strategies & Value chain	
	5.5	PESTEL & SWOC analysis	
		<b>Total</b>	<b>60 hrs.</b>

#### Reference Books:

1. Pierce & Robinso- Strategic management: Formulation, Implementation and Control, Tata McGraw Hill, New Delhi
2. Cherunilam Francis- Strategic Management: A book on business policy and corporate planning, Himalaya Publishing House, Mumbai
3. Kazmi & Kazmi- Strategic Management and Business Policy, Tata McGraw Hill, New Delhi
4. Rajiv Gupte & Shailesh Kale- Strategic management in the age of globalization, Himalaya Publishing House, Mumbai

#### 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 IV (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: Human Resource Management-II**

**Discipline Specific Elective (DSE)**

**Course Code: CCOME1551**

<b>Course Prerequisites:</b>	Basic knowledge of International Human Resource Management, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To provide conceptual understanding of Management Concepts</li> <li>2. To familiarize the students with methods and techniques of HRM</li> <li>3. To provide exposure of theories, techniques and approaches to manage Industrial Relations.</li> <li>4. To prepare the students enough capable to implement recent trends in HRM</li> </ol>
<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Develop the knowledge, skills and concepts needed to resolve actual human resource management problems or issues.</li> <li>2. The students will become Successful Business Leader.</li> <li>3. It is helpful to provide a sound understanding of the advanced practices in HRM.</li> <li>4. The students will become Successful HR Manager.</li> </ol>

### 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		<b>Human Resource Development</b>	12
	1.1	Human Resource Development - Introduction, Concept, Scope, Need & Objectives	
	1.2	HRD framework - Techniques, outcomes	
	1.3	Career planning and development Quality of Work Life	
	1.4	Employee retention: Factors leading to turnover , employee retention strategies	
2.0		<b>Industrial Relations</b>	12
	2.1	Industrial Relations – Concept, Nature, Importance and approaches	
	2.2	Trade union, Industrial conflicts	
	2.3	Causes of Industrial dispute	
	2.4	Dispute Resolution mechanism, grievance handling, collective bargaining	
3.0		<b>Compensation Management</b>	12

	<b>3.1</b>	Compensation Management: components of Employee remuneration, Devising a remuneration plan, Job evaluation	
	<b>3.2</b>	Paying a diverse workforce: cafeteria types pay plan	
	<b>3.3</b>	Performance based pay: Individual & Team incentives	
	<b>3.4</b>	Modern methods of gain sharing	
<b>4.0</b>		<b>Globalization and Human Resource Management</b>	<b>12</b>
	<b>4.1</b>	Introduction to IHRM Definition, Features, elements Approaches to IHRM	
	<b>4.2</b>	Globalization and International HRM, Domestic Vs International HRM	
	<b>4.3</b>	Managing international HR activities	
	<b>4.4</b>	Cultural Diversity & The Expatriate Problem	
<b>5.0</b>		<b>Recent Techniques in HRM</b>	<b>12</b>
	<b>5.1</b>	Employer's brand: Need and constituents	
	<b>5.2</b>	Competency mapping: Meaning, Objectives, Advantages	
	<b>5.3</b>	Implementation of HR Matrix management	
	<b>5.4</b>	Attitudinal-cum-Emotional Quotient (AEQ) - Knowledge creation process and knowledge management process	
		<b>Total</b>	<b>60 Hrs</b>

### Reference Books:

- 1] Human Resource Management - Dr. C.B. Gupta - Sultan and Sons
- 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] Global HRM : Concept & Cases – Kodwani, Kumar

### 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-Year PG Program in Commerce with Multiple Entry and Exit Option)

**M.Com. II Year: Semester IV (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-II**

**Discipline Specific Elective (DSE)**

**(Specialization Any One)**

**Course Code: CCOME1552**

<b>Course Prerequisites:</b>	Basic knowledge of Banking & Financial institutions , Classroom, , E-materials, Books etc.
<b>Course Objectives:</b>	1. To make the students understand the concept of financial systems
	2. To enable students to understand the composition and functions of money market.
	3. To make students understand structure and significance of a sound capital market.
	4. To make students understand the capital market regulations in India and role of SEBI in it.
	5. To make students acquainted with the knowledge of Foreign Exchange Management in India.
<b>Course Outcomes:</b>	1. Students will be able to understand the history, evolution and development of financial system in India.
	2. Students will be able to understand the composition and functions of a sound money market.
	3. Students will be able to understand the functions and role of capital market in India.
	4. Students will be able to understand the functions and significance of Securities and Exchange Board of India.
	5. Students will be able to understand the Foreign Exchange Management in India.

**Course Teaching and Evaluation Scheme**

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

**Course Contents**

<b>Module No.</b>	<b>Unit No.</b>	<b>Topic</b>	<b>Teaching Hours</b>
<b>1.0</b>		<b>Indian Financial System</b>	<b>12</b>
	<b>1.1</b>	Introduction, Meaning and Concept of Financial System; Structure of Indian Financial System;	
	<b>1.2</b>	Growth and Functions of Financial Institutions;	
	<b>1.3</b>	Financial Intermediaries-Bank or Monetary Financial Intermediaries; Non-Banking Financial Intermediaries;	
	<b>1.4</b>	Importance, Functions and Limitations of Financial System.	
<b>2.0</b>		<b>Indian Financial Markets- The Money Market</b>	<b>12</b>

	2.1	Meaning and Nature of Money Market; Composition and Functions of Money Market;	
	2.2	Money Market Instruments- Treasury Bills, Commercial Papers, Commercial Bills, Certificates of Deposits, Call Money Market	
	2.3	Role of RBI in the Development of Indian Money Market;	
	2.4	Recent Developments in Financial Markets.	
<b>3.0</b>		<b>Indian Financial Markets- The Capital Market</b>	<b>13</b>
	3.1	Meaning and Concept of Capital Market; Brief History and Development of Capital Market in India;	
	3.2	Primary and Secondary Capital Markets; Functions of a Capital Market;	
	3.3	Bombay Stock Exchange and National Stock Exchange; Over The Counter Exchange of India; Regional Stock Exchanges in India;	
	3.4	Capital Market Scams in India- The 1991-92 Securities Scam; The 2001 Scam	
<b>4.0</b>		<b>Securities and Exchange Board of India (SEBI)</b>	<b>13</b>
	4.1	Need and Significance of Capital Market Regulations; Important Provisions in SEBI Act, 1992;	
	4.2	Management, Organization and Functions of SEBI;	
	4.3	Regulation and Supervision of Securities Market; Investor Protection Measures; Investor Education; Investor Grievances Redressal;	
	4.4	Achievements of SEBI; Evaluation of SEBI	
<b>5.0</b>		<b>Foreign Exchange Management</b>	<b>10</b>
	5.1	Meaning and Concept of Foreign Exchange; Balance of Trade and Balance of Payments;	
	5.2	The Rate of Exchange and its Determination- Gold Standard and Paper Standard;	
	5.3	History of Exchange Control in India; Exchange Control Organization; Forms of Regulation;	
	5.4	The Foreign Exchange Management Act, 1999; Major Provisions and its Features.	
		<b>Total</b>	<b>60 Hrs</b>

#### 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. M.Y. Khan, Indian Financial System, 2019, McGraw Hill Publication,
4. I.M. Bhole and Jitendra Mahakud, Financial Institutions and Markets, 2017, McGraw Hill Education
5. Siddhartha Saha, Indian Financial System, 2020, McGraw Hill Education

#### 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.





## 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 IV (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: International Business-II

Discipline Specific Elective (DSE)

(Specialization Any One)

Course Code: CCOME1553

<b>Course Prerequisites:</b>	Basic knowledge of International Business, Classroom, Black/Green/White Board, E-materials, Books etc.
<b>Course Objectives:</b>	1) To develop knowledge and skills for applying international business concepts to the solutions of international business problems
	2) To appreciate the role of strategic thinking and changing international business environment
	3) To understand the process of internationalization of business, implementation and evaluation
<b>Course Outcomes:</b>	1) Students will be acquainted with the knowledge of international business and its environment that are applicable in international business practices.
	2) Students will be able to apply international business law and its application in practicing and analysing the business problems and its solutions.
	3) 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
<b>1.0</b>		<b>Globalisation</b>	12
	1.1	Meaning and Dimensions of Globalization of business	
	1.2	Features of Current Globalisation and Essential Conditions of Globalisation	
	1.3	Pros and Cons of Globalisation	
	1.4	Foreign Market Entry Strategies	
<b>2.0</b>		<b>International Economic Cooperation and Agreements</b>	12
	2.1	Regional Economic Integration ( Trade Blocs)	
	2.2	SAARC, SAPTA and ASEAN	
	2.3	EU and NAFTA	
	2.4	International Commodity Agreements	

<b>3.0</b>		<b>International Operations Management</b>	12
	3.1	Market Selection Process, Determinants of Market Selection.	
	3.2	Factors Affecting International HRM and Staffing Policy Determinants	
	3.3	Stages of Negotiations, Pre-requisites for effective negotiation, Cultural Problems in international negotiations	
	3.4	International Asset Protections	
<b>4.0</b>		<b>Foreign Exchange Market</b>	12
	4.1	Foreign Exchange Market Participants	
	4.2	Factors affecting Currency Trading	
	4.3	Structure of Foreign Exchange Market	
	4.4	Trading in Foreign Exchange Market; FEMA	
<b>5.0</b>		<b>Some Social Issues in International Business</b>	12
	5.1	International Business Ethics	
	5.2	Social Responsibility of Business	
	5.3	Environmental Issues	
	5.4	Labour Issues	
		<b>Total</b>	<b>60 hrs.</b>

#### Reference Books:

6. International Business by P. Subha Rao, Himalaya Publishing House, Mumbai.
7. International Trade and Export Management by Francis Cherunilam, Himalaya Publishing House, Mumbai.
8. International Economics by D.M. Mithani, Himalaya Publishing House, Mumbai.
9. International Business Environment by Francis Cherunilam, Himalaya Publishing House, Mumbai.
10. 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 IV (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-II**

**Discipline Specific Elective (DSE)**

**(Specialization Any One)**

**Course Code: CCOME1554**

<b>Course Prerequisites:</b>	Basic knowledge of Market, Marketing Concept, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1 To make the students be acquainted with the basic concept of Marketing and its application in business decision making process.</li> <li>2 To familiarize with the basic concepts, and techniques of marketing management.</li> <li>3 To develop marketing management skills among students.</li> <li>4 To make help the students to understand the requirements of a career in marketing management.</li> <li>5 To analyse and solve marketing problems in the complex and fast changing business Environment.</li> </ol>
<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1) The Students will be acquainted with the basic concept of Marketing and its application in business decision making process.</li> <li>2) The Students will be able to utilize the concept of marketing management, Market Segmentation, Consumer Behavior, Customer Relationship Management, and Marketing Networks.</li> <li>3) The Students will be able to become Successful Marketing Manager in the area of marketing.</li> <li>4) The students will be able to understand recent trends of marketing management.</li> <li>5) The students will be able to understand the Price Decisions, Product &amp; Promotion Decisions etc.</li> </ol>

### 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		<b>Product Decisions and Strategies.</b>	12
	1.1	Concept of a Product - Product Classifications, Product mix decisions - Brand Decision, New Product Development. Product Differentiation and its Basis.	
	1.2	Sources of New Product idea - Steps in Product Development, Product Life Cycle strategies.	
	1.3	Stages in Product Life Cycle, Labeling and Packaging Strategies.	
	1.4	Product Strategies regarding New Product Development.	

<b>2.0</b>		<b>Pricing Decisions and Policies.</b>	<b>12</b>
	<b>2.1</b>	Meaning and concept of Price, Pricing Decisions Overview.	
	<b>2.2</b>	Factors affecting on Pricing Decisions. Price Determination, Price discrimination.	
	<b>2.3</b>	Pricing policies, and strategies regarding Consumer Satisfaction.	
	<b>2.4</b>	Pricing policies, and strategies regarding Discounts and rebates.	
<b>3.0</b>		<b>Distribution Channel Decisions.</b>	<b>13</b>
	<b>3.1</b>	Concept and Meaning of Channel Decision, - Nature of Marketing Channels –	
	<b>3.2</b>	Types of Channel flows - Channel functions - Functions of Distribution Channel –	
	<b>3.3</b>	Structure and Design of Marketing Channels Intermediaries, Channel Management Decision,	
	<b>3.4</b>	Channel co-operation, conflict and competition – Retailers and wholesalers.	
<b>4.0</b>		<b>Sales Promotion Decisions and techniques.</b>	<b>13</b>
	<b>4.1</b>	Communication Process, Promotion mix, Advertising, Personal selling, Sales Promotion,	
	<b>4.2</b>	Publicity Relations, Determining Advertisement Budget, Copy Designing and its testing,	
	<b>4.3</b>	Media selection, advertising effectiveness, sales promotion tools and techniques.	
	<b>4.4</b>	Role of Media in Advertising - Advertisement effectiveness - Sales force Decision.	
<b>5.0</b>		<b>Issues and Developments in Marketing.</b>	<b>10</b>
	<b>5.1</b>	Social, ethical and legal aspects of marketing; Marketing of services;	
	<b>5.2</b>	International marketing; Cyber marketing; Organizing and controlling marketing operations.	
	<b>5.3</b>	Relationship marketing and Digital developments of marketing.	
		<b>Total</b>	<b>60 Hrs</b>

### Reference Books:

1. Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.
2. Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
3. Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
4. McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.

### 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

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

### M.Com. II Year: Semester IV (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 Publication Ethics

(Research Publication)

Course Code: CCOMP1551

<b>Course Prerequisites:</b>	Basic knowledge of Research Publication Ethics, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	To make the students be acquainted with the basic concept of Research Publication
	To familiarize with the basic concepts, Publication ethics.
	To develop marketing Publication skills among students.
<b>Course Outcomes:</b>	The Students will be acquainted with the basic ethics in Publication
	The Students will be familiar Scientific Conduct of research
	The Students will be familiar Open Access Publishing.

#### IMP Note: - As per UGC Guidelines Dec 2019 Syllabus of “Research Publication Ethics” 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 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

#### Course Contents

Module No.	Unit No.	Topics	Teaching Hours
<b>1.0</b>		<b>Philosophy and Ethics</b>	10
	1.1	Introduction to philosophy: definition,	
	1.2	Nature and scope, concept, branches	
	1.3	Ethics: Definition, moral philosophy	
	1.4	Nature of moral judgements and reactions	
<b>2.0</b>		<b>Scientific Conduct</b>	06
	2.1	Ethics with respect to science and research	
	2.2	Intellectual honesty and research integrity	
	2.3	Scientific misconducts: Falsification, Fabrication and Plagiarism (FFP	
	2.4	Redundant publications, Duplicate and overlapping publications, salami slicing Selective reporting and misrepresentation of data	
<b>3.0</b>		<b>Publication Ethics</b>	10
	3.1	Publication ethics: definition, introduction and importance ,Best practices/ Standards setting initiatives and guidelines: COPE, WAME, etc	
	3.2	Conflicts of interest , Publication misconduct: Definition, concept, problems that lead to unethical behaviour and vice versa, types	

	3.3	Violation of publication ethics, authorship and contributorship.	
	3.4	Identification of publication misconduct, complaints and appeals	
	3.5	Predatory publishers and Journals	
<b>4.0</b>		<b>Open Access Publishing</b>	<b>04</b>
	4.1	Open access publications and initiatives	
	4.2	SHERPA/RoMEO online resource to check publisher copyright & self-archiving policies	
	4.3	Software tool to identify predatory publications developed by SPPU	
	4.4	Journal finder/ Journal suggestion tools viz. JANE, Elsevier Journal Finder.	
	4.5	Springer Journal Suggested, etc.	
		<b>Total</b>	<b>30</b>

#### **Reference Books:**

- 01) Bird, A. (2006) Philosophy of Sciences, Routledge.
- 02) MacIntyre, Alasdair (1967) A Short History of Ethics, London.
- 03) P. Chaddah, (2018) Ethics in competitive Research: Do not get scooped: do not get plagiarized, ISBN:978-938748086.
- 04) National Academy of Sciences, National Academy of Engineering and Institute of Medicine. (2009) on Being a Scientist: A Guide to Responsible Conduct in Research: Third Edition National Academies Press.
- 05) Resnik, D.B. ( 2011). What is ethics in research & Why is it important. National Institute of Environmental Health Sciences, 1-10 Retrieved from <https://www.niehs.nih.gov/research/resources/bioethics/whatis/index.cfm>
- 06) Beall, J. ( 2012) Predatory publishers are corrupting open access. Nature, 489(7415), 179-179. <https://doi.org/10.1038/489179a>
- 07) Indian National Science Academy (INSA), Ethics in Science Education, Research and Governance (2019), ISBN:978-81-939482-1-7. [http://www.insaindia.res.in/pdf/Ethics\\_Book.p](http://www.insaindia.res.in/pdf/Ethics_Book.p)

#### **Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 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 02 assignments for 05marks 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 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 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 IV (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 /Dissertation**

(Research Project)

**Course Code: CCOMP1552**

<b>Course Prerequisites:</b>	Basic Knowledge of Research Methodology, Research Publication Ethics, Research Laboratory, Library, Internet Facility etc.
<b>Course Objective:</b>	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.
<b>Course Outcomes</b>	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**

<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>		
<b>Credits Assigned</b>		<b>Teaching Hours</b>		<b>Continuous Assessment</b>	<b>End of Semester Exam Marks</b>	<b>Total Marks</b>
Theory	Practical	Theory	Practical	<b>Research Project/ Dissertation</b>	<b>Practical/ Oral Viva- Voce</b>	
-	<b>06 Crs.</b>	--	<b>180 Hours</b>	<b>100 Marks</b>	<b>50 Marks</b>	<b>150 Marks</b>

**Continuous Assessment (CA):**

01) Research Project Report/ Dissertation 100 Marks by Internal Examiner.

**End of Semester Examination (ESE):**

01) Practical/ Oral/ Viva-voce Exam 50 Marks by External Examiner


**Course Content**

In the subject of Research Project/ Dissertation, each student has to prepare and submit a detailed Research Project Report/ Dissertation for partial fulfilment of M Com Degree. It is expected to submit in typed/handwritten and binding format under the guidance/supervision of Concerned Teacher/Guide/Supervisor on the topic selected and the data collected through field work and survey in M Com. III Semester. The format or structure of Research Project Report/Dissertation is required in the following format.

## *Format of Research Project Report/ Dissertation*

• Title Page
• Declaration by the Candidate
• Certificate by the Guide
• Preface – noting collaborations, and contributions to authorship
• Acknowledgements
• List of Tables
• List of Figures
• Chapter Scheme
1. Introduction: (Statement of Problem, Significance of Topic, Research Objectives, Hypothesis, Scope and Limitations etc.)
2.Literature Review
3.Research Methodology
4.Analysis and Interpretation of Data
5. Findings, Conclusions and Recommendations
Annexures: A ) Bibliography or list of references
B) Questionnaire / Interview Schedule

### Title Page Format

<p>(----- <b>Topic/Title</b>-----)</p> <p><b>A Dissertation / Research Project Report</b></p> <p>Submitted To</p>  <p><b>Swami Ramanand Teertha Marathwada University,</b></p> <p><b>Nanded</b></p> <p><b>For the Partial Fulfilment of Degree of Master of Commerce</b></p> <p><b>In the Subject of Commerce</b></p> <p><b>Under the Faculty of Commerce and Management</b></p> <p>Submitted by</p> <p>-----</p> <p><b>Under the Supervision of</b></p> <p>-----</p> <p><b>(College Name-----)</b></p>
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## Declaration by the Candidate

I hereby declare that the Research Project Report/ Dissertation entitled ..... Submitted by me for the partial fulfilment of Post Graduate Program in Commerce i.e. Master of Commerce is the work carried out by me during the Academic Year..... under the supervision of .....and has not formed the basis for the award of any degree, diploma or fellowship in this or any other University or other institution of higher learning.

I further declare that the material obtained from other sources has been duly acknowledged in this Report/Dissertation.

**Place:**

**Date:**

**Sign. & Name of the Student/Researcher**

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## Certificate by the Guide

This is to certify that the work incorporated in the Research Project Report/ Dissertation entitled ..... Submitted by ..... is an authentic record of research work carried out by his/her at the Post Graduation Department of Commerce, (.....College Name.....) affiliated to Swami Ramanand Teerth Marathwada University Nanded under my guidance and that no part thereof has been presented earlier for any other degree, diploma or fellowship. The material obtained from other sources has been duly acknowledged by the researcher in the Report/Dissertation.

**Place:**

**Date:**

**Sign. & Name of the Guide/Supervisor**

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