



Estd. 1962
"A++" Accredited by
NAAC(2021)
With CGPA 3.52

SHIVAJI UNIVERSITY, KOLHAPUR - 416004,
MAHARASHTRA

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शिवाजी विद्यापीठ, कोल्हापूर - ४१६००४, महाराष्ट्र

दूरध्वनी - ईपीएबीएक्स - २६०९०००, अभ्यासमंडळे विभाग दूरध्वनी विभाग ०२३१-२६०९०९३/९४



Ref../SU/BOS/Com & Mgmt./558

Date : 25/07/2023

To,

The Principal/Co-ordinator/Director
All Affiliated (Commerce & Management) Colleges/Institutions,
Shivaji University, Kolhapur

Subject : Regarding Syllabi of M. Com. Part I (Sem I/II) Choice Based Credit System (CBCS) degree programme under the Faculty of Commerce & Management as per National Education Policy, 2020

Sir/Madam,


With reference to the subject mentioned above, I am directed to inform you that the University authorities have accepted and granted approval to the revised Syllabi of **M. Com. Part I (Sem I/II) Choice Based Credit System (CBCS)** under the Faculty of Commerce & Management as per National Education Policy, 2020

This syllabi shall be implemented from the academic year **2023-2024** onwards. A soft copy containing the syllabus is attached herewith and it is also available on university website www.unishivaji.ac.in (Online Syllabus).

You are therefore, requested to bring this to the notice of all Students and Teachers concerned.

Thanking you,

Yours faithfully,


(Dr. S. M. Kubal)
Dy. Registrar

Encl : As above

Copy to,

1. Dean, Faculty of Commerce & Management
2. Chairman, Board of Studies
3. Director, BOEE
4. Appointment Section
5. P. G. Admission Section
6. O. E. 1 Section
7. Affiliation Section (U.G./P.G.)
8. Computer Center/I.T.
9. Eligibility Section
10. Distance Education, SUK
11. P.G. Seminar Section

} for information

} for information and necessary action.

SHIVAJI UNIVERSITY KOLHAPUR



ESTD. 1962
NAAC A++ Grade

Faculty of Commerce and Management

Master of Commerce (M. Com.)

(Structure and Syllabus in accordance with National Education Policy to be implemented from Academic Year 2023-24)

Shivaji University, Kolhapur

Master of Commerce (M. Com.) Syllabus, Structure, Rules and Regulations (in accordance with National Education Policy to be implemented from Academic Year 2023-24)

1. INTRODUCTION:

The stream of commerce education has gained lot of importance in the recent past. Due to globalization trade and aids to trade has not remained in the limited horizon. The facets of trade need to be studied beyond geographical barriers and culture. Therefore, the time has come to think commerce education from the perspective of global education. The domains falling in commerce like accountancy, costing, taxation as well as business administration have importance in every walk of life for an entrepreneur. The whole commerce education itself is an interdisciplinary in nature. Therefore, recent trends in those subjects and their applications in the business world need to be correlated. While restructuring this curriculum as per the National Education Policy 2020, more focus is on practical applications of various concepts being taught under the faculty of commerce and management.

2. PROGRAMME OUTCOMES:

2.1 PROGRAMME OUTCOMES (POs)

Trained professionals for industry and commerce

PO 1: To acquaint the learners with skills and capabilities to handle managerial and administrative responsibilities

PO 3: To demonstrate the decision-making ability by application of theories in real life business situations

PO 4: To imbibe entrepreneurial temperaments, skills and capabilities among the learners

PO 5: To demonstrate the knowledge of commerce and industry in business applications

PO 6: To acquaint the knowledge of accounting, costing, taxation and administration.

PO 7: To acquaint with conventional and contemporary thoughts, ideas and practices

2.2 PROGRAMME SPECIFIC OUTCOMES (PSOs)

- **PSO₁:** In depth understanding of core areas of accounting-financial accounting, cost accounting, management accounting, international accounting, investments, security and tax planning, business research methods

- **PSO₂:** Application of knowledge in problem solving, decision making

- **PSO₃:** Working in teams as well as taking initiative and leadership responsibilities

- **PSO₄:** To apply modern tools techniques and methods

- **PSO₅:** Applying inter personal communication skills

- **PSO₆:** Ability to handle different functional areas of accounting, finance, taxation and administration.

3. DURATION:

The revised guidelines and rules shall be implemented gradually as mentioned below and the duration of the programme has been mentioned below:

Postgraduate Programme:			
Level 6.0	Postgraduate Diploma (One year or two semesters)	M. Com. Part-I	2023-24
Level 6.5	Master's Degree (Two years or four semesters)	M. Com. Part-II	2024-25
Level 6.5	Master's Degree (One year or two semesters after obtaining a four-year Bachelor's Degree (Honours/Research))	M. Com. Part-II	2026-27

(If the candidate wants to exit after a certain level, the Awards after completing specific level will be: Postgraduate Diploma in Commerce and M. Com. for Level-6.0 and Level-6.5 respectively. Other provisions for multiple entry and exit as per the university's rules and regulations are applicable).

4. ELIGIBILITY FOR ADMISSION:

The candidate completed Three Years B. Com. Degree (or Level-5.5 of NEP framework) will be eligible for M. Com. Part-I (Level 6). The candidate completed Four Year B. Com. (Hon./Research) (Level-6) will be eligible for M. Com. Part-II (Level 6.5) directly. [The criteria for admission is as per the rules and regulations set from time to time by the university, government and other relevant statutory authorities.]

5. MEDIUM OF INSTRUCTION:

The medium of instruction shall be ENGLISH.

6. Pattern of M. Com. Programme:

Combination of internal assessment and semester-end examination for M. Com. will be 80:20 pattern shall be applicable for each theory paper in each semester wherein 80 marks shall be for University Semester-end examination and 20 marks for internal assessment except Project Work and Apprenticeship. In that case Project Work will have 60 marks and Viva-voce will have 40 marks and for Apprenticeship total 150 marks will be their which will be assessed by internal guide and external mentor from industry or community engagement.

7. **Weightage:** There shall be Two Year M. Com. Programme with 160 Credits. The candidate wishes to attempt for Four Year B. Com. (Hon./Research) may opt for 4th year which will have 38 credits, hence, Four Year B. Com. Programme will require 198 credits. (Please refer the university regulations and structure of the programme for details).

8. Structure:The Structure of M. Com. Programme is given below:

(As per Government of Maharashtra Guidelines GR No. एन ई पी -२०२२/प्र. क्र. ०९/ वि शि-३ शिकाना दि. १६ मे २०२३)

Year	Level	Sem. (2 Yr)	Major		RM	OJT/ FP	RP	Cum. Credit
			Mandatory	Electives				
I	6.0	Sem. I	DSC1 (4)	DSE1(4)	RM (4)	-	-	22
			DSC2 (4)					
		DSC3 (4)						
		DSC4 (2)						
			14	04	04	-	-	22
II	6.5	Sem. III	DSC9 (4)	DSE3 (4)			RP (4)	22
			DSC10 (4)					
		DSC11 (4)						
		DSC12 (2)						
			14	04	-	-	04	22
II	6.5	Sem. III	DSC5 (4)	DSE4 (4)			RP (6)	22
			DSC6 (4)					
		DSC7 (4)						
					12	04	-	-
			26	08	-	-	10	44
			54	16	04	04	10	88
Exit Option: Award of P. G. Diploma (44 Credits)								
Award of P. G. Degree (88 Credits) [for 2 year P. G. after 3 year UG programme or one year after 4 year UG programme]								

M. Com. Programme Structure for Semester I and II

Semester - I											
Teaching Scheme					Examination Scheme						
Sr. No.	Theory (TH)				Practical (PR)	Semester - end Examination (SEE)			Internal Assessment (IA)		
	Course Type	No. of Lectures per Week	Hours	Credits		Paper Hours	Max	Min	Internal	Max	Min
1	DSC1	4	4	4		3	80	32	--	20	08
2	DSC2	4	4	4		3	80	32	--	20	08
3	DSC3	4	4	4		3	80	32	--	20	08
4	DSC4	2	2	2		2	40	16	--	10	04
5	DSE1	4	4	4		3	80	32	--	20	08
6	RM	4	4	4		3	80	32	--	20	08
Total		22	22	22		440		--	110		
SEE + IA: 440 + 110 = 550											

Semester - II												
Teaching Scheme							Examination Scheme					
Sr. No.	Theory (TH)				Practical (PR)		Semester - end Examination (SEE)			Internal Assessment (IA)		
	Course Type	No. of Lectures	Hours	Credits	Hrs	Credits	Paper Hours	Max	Min	Internal	Max	Min
1	DSC5	4	4	4	--	--	3	80	32	--	20	08
2	DSC6	4	4	4			3	80	32	--	20	08
3	DSC7	4	4	4			3	80	32	--	20	08
4	DSC8	2	2	2			2	40	16	--	10	04
5	DSE2	4	4	4			3	80	32	--	20	08
6	OJT/FP	-	-	-	4	4	RS*	80	32	VV#	20	08
Total		18	18	18	4	4		440			110	
		SEE + IA: 440 + 110 = 550										
Semester I and II		40	40	40	4	4		880	-	SEE + IA: 880 + 220 = 1100		
Total credits required for completing. M.A. I: 44 credits												

RS = Report Submission: Certified Submission of Dissertation/OJT Report/Project Report

VV= Viva-Voce/Presentation

9. List of Courses:

List of Courses for M. Com. Part-I (Semester-I & II) is given in the annexure.

10. Scheme of Examination:

The Question paper in each Semester for each theory course (paper) for M. Com. (all Semesters) shall be of 80 marks. Total marks for each course shall be based on continuous assessments and semester-end examination. Combination of internal assessment and semester-end examination for M. Com. will be as follows:

Total marks for each course	= 100
Internal Assessment	= 20
Semester-end Examination	= 80

Internal Assessment Process shall be as follows:

- The Internal Assessment (for 20 % Marks) shall be based on test, assignment, seminar, case study, field work, project work etc. This assessment process should be conducted after completing 50% of syllabus of the course/s.
- In case a student has failed to attend internal assessment on scheduled date, it shall be deemed that the student has dropped the test. However, in case of student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Programme Coordinator/Principal/Head of the Department. The Programme coordinator/Principal/Head of the Department in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester-end examination.

List of the Courses for M. Com. Semester-I and II

Sr. No.	Course Code	Course Category	Title of the Course	Credits
1	MMA-I		Adv. Accountancy Paper-I	4
2	MMA-II		Adv. Accountancy Paper-II	4
3	MMA-III		Adv. Accountancy Paper-III	4
4	MMA-IV		Adv. Accountancy Paper-IV	2
5	MMB-I		Adv. Costing Paper-I	4
6	MMB-II		Adv. Costing Paper-II	4
7	MMB-III		Adv. Costing Paper-III	4
8	MMB-IV		Adv. Costing Paper-IV	2
9	MMC-I		Taxation Paper-I	4
10	MMC-II		Taxation Paper-II	4
11	MMC-III		Taxation Paper-III	4
12	MMC-IV		Taxation Paper-IV	2
13	MMD-I		Business Administration P-I	4
14	MMD-II		Business Administration P-II	4
15	MMD-III		Business Administration P-III	4
16	MMD-IV		Business Administration P-IV	2
17	EBM-I		Business Management	4
18	EME-I		Managerial Economics	4
19	MRM		Research Methodology	4
20	MMA-V		Adv. Accountancy Paper-V	4
21	MMA-VI		Adv. Accountancy Paper-VI	4
22	MMA-VII		Adv. Accountancy Paper-VII	4
23	MMA-VIII		Adv. Accountancy Paper-VIII	2
24	MMB-V		Adv. Costing Paper-V	4
25	MMB-VI		Adv. Costing Paper-VI	4
26	MMB-VII		Adv. Costing Paper-VII	4
27	MMB-VIII		Adv. Costing Paper-VIII	2
28	MMC-V		Taxation Paper-V	4
29	MMC-VI		Taxation Paper-VI	4
30	MMC-VII		Taxation Paper-VII	4
31	MMC-VIII		Taxation Paper-VIII	2
32	MMD-V		Business Administration P-I	4
33	MMD-VI		Business Administration P-II	4
34	MMD-VII		Business Administration P-III	4
35	MMD-VIII		Business Administration P-IV	2
36	EBM-II		Organization Behavior	4
37	EME-II		International Business	4
38	OJT		On the job training	4

Shivaji University, Kolhapur
Syllabus of M.Com
Faculty of Commerce and Management
Syllabus in accordance with NEP2020
Introduced from Academic Year 2023-24
M.Com –I Semester- I

Title of Paper-Advanced Accountancy -Paper I

Course Outcomes

After Studying this course, students shall be able to:

1. Understand concept of Accounting Standards and practical implications of AS-1 and AS-2
2. Familiar with preparing final accounts of service industries.
3. Demonstrate preparation of consolidated financial statements of holding company and its subsidiaries.
4. Understand preparation of financial statements of Insurance Companies with Schedules.

Total 60 Hours

4 Credits

Unit	Contents	No. of Hours
I	<p>Introduction to Accounting Standard- Theory-Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between GAAPs and IFRSs, Disclosure of Accounting Policies (AS-1) and Valuation of Inventories (AS-2) Practical- a) Visit Chartered Accountant's Office and discuss the ideas of accounting standards, IFRSs and GAAPs b) Arrange group discussion or seminar on AS-1 and AS-2</p>	15
II	<p>Accounting for Holding Company Theory-Group Accounts with one subsidiary Co.-AS-21 (Vertical Form only) Practical Collect consolidated financial statements from the website of any group of companies and arrange group discussion on it.</p>	15
III	<p>Accounting of Life Insurance Companies Theory-Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of Life insurance companies. Practical- a) Download financial statements of Life Insurance Co. and discuss on them in the classroom. b) Arrange visit to Life insurance company branch office to know their accounting process</p>	15
IV	<p>Accounting of General Insurance Companies Theory-Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of General insurance companies. Practical – a) Download financial statements of General insurance company and discuss on them in the classroom.</p>	15

	b) Arrange visit to General insurance company branch office to know their accounting process	
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Reference Books:

- 1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, S. Chand & Company, New Delhi.
- 2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, S. Chand & Company, New Delhi.
- 3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.
- 4) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons; New Delhi.
- 5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. Vikas Publication House, New Delhi.
- 6) Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts; S. Chand and Co. New Delhi.
- 7) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Kalyani Publishers, New Delhi.
- 8) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida.

Suggested Additional Readings: (if web source then provide url)

- 1) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
- 2) Original documents of Accounting Standards issued by ICAI
- 3) Companies Act 2013

Suggested Research Journal:

- 1) Indian Journal of Accounting
- 2) Indian Journal of Commerce
- 3) The Chartered Accountant
- 4) Management Accountant

Shivaji University, Kolhapur
Nature of Question Paper
M.Com. I Semester I (NEP)
Advanced Accountancy –Paper I

Marks: 80

Duration: 3 hours.

Instructions:

1. Question number 1 and 2 are compulsory
2. Attempt any three questions from question number 3 to 6
3. Use of Calculator is allowed

Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Practical Problem	(16)
Q.4 practical problem	(16)
Q.5 practical problem	(16)
Q. 6. a. Short problem	(8)
b. Short Problem	(8)

(Theory questions 40% and Practical questions 60%)

Shivaji University, Kolhapur
Syllabus of M.Com
Faculty of Commerce and
Management Syllabus in accordance
with NEP 2020 Introduced from
Academic Year 2023-24 M.Com –I
Semester- I
Title of Paper- Advanced Accountancy Paper II
(Management Accounting)

Course Outcomes:

After Studying this course, students shall be able to:

1. Understand the fundamentals of Management Accounting.
2. Explain the analysis and interpretation of financial statements.
3. Demonstrate the estimation of working capital requirements.
4. Practice to analyze the changes in financial position.

Total 60 Hours

4 Credits

Unit	Contents	No. of Hours
I	<p>Introduction: Theory: Meaning of Management Accounting, Scope and Functions of Management Accounting, Role of Management Accountant in Decision Making, Management Accounting vs. Financial Accounting, Management Accounting vs. Cost Accounting, Tools and Techniques of Management Accounting Practical: Group discussion can be conducted in the classroom on the contents of Unit-I</p>	10
II	<p>Analysis of Financial Statements: Part I Theory: Meaning and Types of Financial Statements, Analysis of financial statements: Comparative Statement Analysis, Common-size Statement Analysis, Trend Analysis Practical: Download financial statements of any company and analyze with any one or more techniques of financial analysis and state your interpretation.</p>	15
III	<p>Analysis of Financial Statements: Part II Theory: Ratio Analysis- Classification of Ratios, Advantages and Limitations of Accounting ratios. Calculation of ratios and Interpretation. Practical: Download financial statements of any company and analyse with the help of ratios and state your interpretation</p>	20
IV	<p>Working Capital: Theory: Meaning, Significance and Determinants of Working Capital, Operating Cycle, Types of Working Capital, Estimation of Working Capital Requirements Practical: Exercise for Simulation of estimation of working capital can be arranged in the classroom</p>	15

Reference Books:

1. Khan M.Y. and Jain P.K. Management accounting, Tata McGraw Hill, New Delhi
2. Charles T.Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi.
3. Horngren, Charles T. George Foster and Shrikant M. Daliar : Cost Accounting : A Managerial Emphasis, Prentice Hall, Delhi
4. Pandey I. M. Management Accounting, Vani Publication, Delhi. ‘
5. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting, Profit Planning and control, Prentice Hall, New Delhi.
6. Manmohan &Goyal : Principles of Management Accounting
7. Maheshwari: Principles of Management Accounting
8. Robet Anthony and Vijay Govindrajan - Management Control System

Shivaji University, Kolhapur Nature of Question Paper M.Com. I Semester I (NEP) Advanced Accountancy Paper II (Management Accounting)	
Marks: 80	Duration: 3 hours.
Instructions: 4. Question number 1 and 2 are compulsory 5. Attempt any three questions from question number 3 to 6 6. Use of Calculator is allowed	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Practical Problem	(16)
Q.4 practical problem	(16)
Q.5 practical problem	(16)
Q. 6. a. Short problem	(8)
b. Short Problem	(8)

(Theory Questions – 40% and Practical Problems – 60%)

Shivaji University, Kolhapur
Syllabus of M.Com
Faculty of Commerce and
Management Syllabus in accordance
with NEP2020 Introduced from
Academic Year 2023-24 M.Com –I
Semester- I
Title of Paper-Advanced Accountancy Paper III
(Taxation)

60 hours

4 Credits

Course outcomes

Students will be able to-

- 1) Compute Income from Salary
- 2) Compute Income from Business or Profession and House Property
- 3) Compute Total Income and Tax Liability
- 4) File E- Return and make E – Payment of Tax

Course Content		
Unit-I:	Income from Salary	(20 hours)
Theory	Exemptions under salary income, valuation of perquisites, Deductions from salaries u/s 16, Computation of Income from Salary considering the exemptions and deductions available under Regular (Old) Tax Regime and Alternative (New) Tax Regime.	
Practical	Collect data from individuals regarding salary income and compute income from salary	
Unit-II:		
Income from Business or Profession, Income from House Property, Capital Gains and Income from other Sources (of Individuals only)		(15 hours)
Theory	Computation of income from business or profession and Income from House Property considering the exemptions and deductions available under Regular (Old) Tax Regime and Alternative (New) Tax Regime. Brief information about Capital Gains and Income from other Sources.	
Practical	Collect data from any individual regarding income from business or profession and income from House Property and compute the income.	
Unit-III:		
Deductions under Chapter VIA, Computation of Total Income and Tax Liability (of Individuals only)		(15 hours)
Theory	Deductions available to individuals, Computation of Total (Taxable) Income and Tax Liability under Regular (old) Tax Regime and Alternative (New) Tax Regime, when information about two or more sources of income is given	
Practical	Collect data of income from all sources from any individual and compute Total Income and Tax Liability.	

Unit-IV:	Clubbing of Income Set-off and Carry Forward of Losses, E-Filing and E- Payment:	(10 hours)
Theory	Clubbing of Income, Set-off and Carry Forward of Losses, E-Filing of Returns, E- Payment of Tax.	
Practical	Discuss with Tax Consultant regarding e-filing of IT return of any individual.	

Reference Books:

- 1) Singhania – Student's Guide to Income Tax
- 2) Prasad Bhagwati – Income Tax Law & Practice
- 3) Mehrotra H.C. – Income Tax Law
- 4) Dinkar Pagare –Income Tax Law and Practice
- 5) Ahuja and Gupta – Systematic Approach to Income Tax

Nature of Question Paper

M.Com. Part-I (Semester-I)
Advanced Accountancy Paper III
(Taxation)

Instructions:

1. Question No.1, Q. No. 2 and Q. No. 3 are Compulsory.
2. Attempt any Two Questions from Q. No.4 to 6.
3. Use of calculator is allowed

Q.No.1	a) Choose Correct Alternative (10 Marks)	
	b) State True or False (6 Marks)	16 Marks
Q.No.2	Write Short Notes (Any 2 out of 4)	16 Marks
Q.No.3	Problem on Computation of Total Income and Tax Liability	16 Marks
Q.No.4	Practical Problem	16 Marks
Q.No.5	Practical Problem	16 Marks
Q.No.6	a. Short Problem	8 Marks
	b. Short Problem	8 Marks

(Theory questions – 40% and Practical Problems – 60%)

Shivaji University,
Kolhapur Syllabus of
M.Com
Faculty of Commerce and
Management Syllabus in accordance
with NEP 2020 Introduced from
Academic Year 2023-24 M.Com –I
Semester- I
Advanced Accountancy Paper IV

2 Credits

Course outcomes Title of Paper- Introduction to Income
Students will Tax
-

- 5) know the basic information related to income tax.
- 6) Know important terms and how to determine Residential Status of an Assessee
- 7) Understand procedure of assessment and Income Tax Authorities

Course Content		
Unit-I:	Introduction to Income Tax	(10 hours)
Theory	Introduction to Income Tax Act 1961 and Finance Act, Indian Tax System – Direct Tax and Indirect Tax, Introduction to Income tax – meaning, Characteristics, procedure of charging tax and Income Tax Return, meaning of PAN, TAN, TDS	
Practical	Organize discussion with Tax Consultant to know the current practice.	
Unit-II	Basic Information about Income Tax	20 hours
Theory	Important Definitions Under the Income Tax Act, 1961, Residential Status, Procedure of Assessment (Sec. 139 to 149), Income Tax Authorities	
Practical	Group discussion can be conducted in the classroom on the contents of Unit-II	

Reference Books:

- 6) Singhanian – Student's Guide to Income Tax
- 7) Prasad Bhagwati – Income Tax Law & Practice
- 8) Mehrotra H.C. – Income Tax Law
- 9) Dinkar Pagare – Income Tax Law and Practice
- 10) Ahuja and Gupta – Systematic Approach to Income Tax

Nature of Question Paper

M.Com. Part-I (Semester-I)

Introduction to Income Tax

Instructions:

4. Question No.1, and Q. No. 2 are Compulsory.

5. Attempt any Two Questions from Q. No.3 to 6.

Q.No.1	a) Choose Correct Alternative	(5 Marks)	
	b) State True or False	(3 Marks)	8 Marks
Q.No.2	Write Short Notes (Any 2 out of 4)		8 Marks
Q.No.3	Long answer question (considering the marks and time)		8 Marks
Q.No.4	Long answer question (considering the marks and time)		8 Marks
Q.No.5	Long answer question (considering the marks and time)		8 Marks
Q.No.6	a. Short answer question		4 Marks
	b. Short answer question		4 Marks

Shivaji University, Kolhapur
Syllabus of M.Com
Faculty of Commerce and Management
Syllabus in accordance with NEP 2020
Introduced from Academic Year 2023-24
M.Com –I Semester- II

Title of Paper-Advanced Accountancy -Paper V

Course Outcomes - students will be able to -

1. accounting of business combination of companies
2. accounting of consumer co-operatives societies.
3. Understand the accounting for lease.
4. Understand the accounts of Electricity Companies.

Marks:- 80		Total- 60 Hours
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Syllabus Contents

Unit 1: a) Theory	Accounting for Mergers and Acquisitions of companies. (Purchase Method only)	15 Hours
b) Practical	Arrange group discussions on reasons of mergers and acquisitions and Analysis any case study of mergers or acquisitions.	
Unit 2: a) Theory	Accounting of Consumer Credit Societies as per Maharashtra Co-operatives Societies Act.	15 Hours
b) Practical	1. Visit any consumer co-operative societies to see their Accounting process and discuss with respective authority who look after accounting in the concern co-operative 2. Take interview of co-operative auditor or CA in respect of Co-operative accounting.	
Unit 3: a) Theory	Accounting for Lease (AS-19) Introduction, Types of lease, Accounting for operating lease and finance lease.	15 Hours
b) Practical	1. Arrange students seminar, quiz or group discussions on the difference between operating lease and finance lease. 2. Arrange guest lectures or workshop by inviting CA, Cost Accountant, and Expert in lease business.	
Unit 4: a) Theory	Accounts of Electricity Companies – Final Accounts	15 Hours
b) Practical	Download annual report of any electricity company and observe the financial statements	

Reference Book:-

1. Gupta S.C., Gupta M.P., Shukla M.C., Agrawal B.M. and Grewal T.S.(2019)Advanced Corporate accounting, S. Chand and Company, New Dehli.
2. Shukla M.C., Grewal T.S., and Gupta S.C (2016)Advanced accounts, S. Chand and Company, New Dehli.

3. .Gupta R.L. and Radhaswmy M. (2018) Advanced accountancy Vol II, Sultan Chand and Sons, New Dehli

4. Arulnandan M.A. and Raman K.S. (2018), Advanced Accountancy (Corporate accounting), Vol. II, Himalaya Publishing house Mumbai.

5. Maheshwari S.M., Maheshwari Sunil and Maheshwari Sharad k. (2018), Corporate Accounting, Vikas Publication House, New Dehli.

6. Shukla M.C., Grewal T.S. and Gupta S.C., Advanced accounts, S. Chand and Company, New Dehli.

7. Jain S.P.; Narang K.L. ; Agrawal Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol II, Kalyani Publishers, New Delhi.

8. Hanif M. and Mukharjee A. (2018). Modern Accountancy Vol. II, Mc Graw Hill Education India (Private)Ltd. Noida.

Suggested Additional Readings: (if web source then provide url)

1. Chakraborty, Hrishikesh, Advanced Accountancy , Oxford University Press.
2. Original documents of Accounting Standards issued by ICAI.
3. Companies Act 2013.

Suggested Research Journal:

1. Indian Journal of Accounting.
2. Indian Journal of Commerce.
3. The Chartered Accountant.
4. Management Accountant.

Shivaji University, Kolhapur

Nature of Question Paper

M.Com –I Semester- II

Title of Paper-Advanced Accountancy -Paper V

Instruction:

1. Question Number 1 and 2 are Compulsory.
2. Attempt any three questions from question number 3 to 6.
3. Use of calculator is allowed

Q.1	a) Choose the appropriate alternatives (10) b) True and False (6)	16
Q.2	Short Notes(any 4 out of 6)	16
Q.3	Practical Problem	16
Q.4	Practical Problem	16
Q.5	Practical Problem	16
Q.6	a) Short Practical Problem	8
	b) Short Practical Problem	8

Theory questions - 40% and Practical Problems – 60%

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Semester- II
Title of Paper-Advanced Accountancy Paper
VI (Cost Accounting)

4 Credits

Course Outcomes:

1. Students will acquire the knowledge of elements of cost and cost sheet.
2. Students will acquaint the knowledge and skill to prepare job cost sheet and contract account.
3. Students will be able to explain the costing process for processing units and service organizations.
4. Students will understand to reconcile the cost and financial accounts.

Course Content		
Unit-I:	Introduction and Elements of Cost:	(10 hours)
Theory	a) Meaning, scope, objectives and advantages of cost accounting b) Elements of Cost – Material Cost, Labour Cost and Overheads; Classification of cost, preparation of cost sheet and quotation.	
Practical	Collect cost data from any organization and prepare costsheet and quotations	
Unit-II:	Job Costing and Unit Costing	(15 hours)
Theory	Meaning, Features, Practical Applications of Job Costing and Unit Costing, Preparation of Job Cost Sheet.	
Practical	a) Collect cost data from organization which are working on job basis and observe job cost sheet	
Unit-III	Process Costing	(20 hours)
Theory	A) Process Costing: Meaning and its Applications, Concept of Equivalent Production, Preparation of Process Accounts, Concepts of Joint Products and By Products.	
Practical	Visit any processing unit and observe Process Accounts	
Unit-IV	Contract Costing	(15 hours)
Theory	Contract Costing- Contract Costing: Meaning, Features, Accounting Procedure, Retention money, Escalation Clause, Work in Progress, Cost Plus Contract. Preparation of Contract Account	
Practical	Collect cost data from any contractor and prepare contract account for a single contract	

Reference Books

1. Cost accounting – B.K.Bhar
2. Cost accounting – Jain and Narang
3. Cost accounting – S N Maheshwari
4. Cost accounting (Problems & Solutions) – Khanna, Pandey, Arora & Ahuja
5. Cost accounting – Shukla, Grewal & Gupta

Nature of Question Paper

M.Com. Part-I (Semester-II)
Advanced Accountancy Paper VI
(Cost Accounting)

Instructions:

6. Question No.1, and Q. No. 2 are Compulsory.
7. Attempt any Two Questions from Q. No.3 to 6.
8. Use of calculator is allowed

Q.No.1	a) Choose Correct Alternative (10 Marks)	
	b) State True or False (6 Marks)	16 Marks
Q.No.2	Write Short Notes (Any 2 out of 4)	16 Marks
Q.No.3	Problem	16 Marks
Q.No.4	Problem	16 Marks
Q.No.5	Problem	16 Marks
Q.No.6	a. Short Problem	8 Marks
	b. Short Problem	8 Marks

(Theory questions – 40% and Practical Problems – 60%)

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Semester- II

Course Outcomes Title of Paper-Advanced Accountancy
Paper VII

(Auditing)

After Studying this course, students shall be able to:

1. Understand the basic concepts and objectives of audit
2. Gain working knowledge of generally accepted auditing procedures
3. Identify the skills and techniques of conducting audit of various entities
4. Know the recent trends in practice of audit

**4
Credits**

Unit	Contents:	No. of Hours
I	<p>Auditing and Assurance Standards Theory - Evolution of Auditing and Assurance Standards, Updated List of Auditing and Assurance Standards. Specific study of - AAS 1: Basic Principles Governing an Audit AAS 2: Objectives and Scope of Audit of Financial Statements AAS 3: Documentation AAS 5: Audit Evidence AAS 8: Audit Planning AAS 28: Auditor’s Report on Financial Statements Practical: Visit to any firm of Chartered Accountants and organize discussion with the auditor on Auditing and Assurance Standards</p>	15
II	<p>Internal Control System Theory – Nature, Scope, Objectives and Limitations of Internal Control. Need for evaluation Internal Control System and techniques of evaluation of Internal Control System Practical: Visit to any company and observe internal control system and find out strengths and weaknesses of the system.</p>	15

III	Specific Types of Audit Cost Audit, Tax Audit, Management Audit and Social Audit Audit of Computerized Accounting Practical: Visit any manufacturing company and understand the process of conducting cost audit and tax audit. Visit to any institute which is applying Computerised Accounting and try to understand the process of Audit of Computerized Accounting	15
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IV	<p>Audit of Various Entities Audit of Public Sector Undertakings, Audit of Educational Institutions Practical: Visit to educational institute and understand the process of conducting an audit. Download Auditor's Report of Public Sector Undertaking and discuss it in group discussion.</p>	15
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Shivaji University, Kolhapur Nature of Question Paper M. Com. I Semester II Advanced Accountancy Paper VII (Auditing) Duration: 3 hours.	
Marks: 80	
Instructions:	
1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Long answer question	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question	(16)
Q.5 Long answer question	(16)
Q. 6. a. Short answer question	(8)
b. Short answer question	(8)

Reference Books:

1. A Handbook of Practical Auditing: Dr. B.N. Tandon, Dr. Sudharsanam, Dr. Sundarbhau, S. Chand Publications
2. Auditing and Assurance: Sanjib Kumar Basu, Pearson Publishing House
3. Advanced Auditing and Professional Ethics: CA Vinodkumar Agarwal, CA Aarati Lahoti, A.S. Foundation
4. Auditing and Assurance Services: Karen Hooks, Wiley Publishers
5. Auditing and Assurance: CA Surabhi Bansal, Bestword Publications
6. Audit and Assurance Standards in India: M P Vijaykumar, Snow White Publication
7. Fundamentals of Auditing: Kumar and Sharma, Prentice Hall (India) Publishers
8. Study Material of CA (IPCC and Final): The Institute of Chartered Accountants of India

Journals

1. The Chartered Accountant, The Institute of Chartered Accountants of India
2. Journal of Accounting, Auditing and Finance, Sage Publications
3. International Journal of Auditing, Wiley Publishers

Shivaji University, Kolhapur
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with NEP2020 Introduced from
Academic Year 2023-24 M.Com –I
Semester- II
Advanced Accountancy -Paper VIII
Title of Paper- Introduction to
Auditing

After Studying this course, students shall be able to:

1. Understand the basic concepts and objectives of audit
2. Gain working knowledge of generally accepted auditing procedures
3. Identify the skills and techniques of conducting audit of various entities
4. Know the recent trends in practice of audit

**4
Credits**

Unit	Contents:	No. of Hours
I	<p>Basic Concepts of Audit: Theory - Meaning and Definitions of Audit, Scope of Audit, Objectives of Audit, Basic Principles Governing an Audit, Types of Audit. Practical: Visit to a firm of Chartered Accountants and discuss with C. A. on his / her practical experiences regarding audit of various entities.</p>	15
II	<p>Audit Procedure and Audit Report Concept of Vouching, Verification and Valuation Auditor's Report – Contents of Audit Report, Types of Audit Report Adverse Opinion and Disclaimer of Opinion Practical – Visit to an organization where actual audit in process and observe the process and report.</p>	15

Reference Books:

1. A Handbook of Practical Auditing: Dr. B.N. Tandon, Dr. Sudharsanam, Dr. Sundarbhai, S. Chand Publications
2. Auditing and Assurance: Sanjib Kumar Basu, Pearson Publishing House
3. Advanced Auditing and Professional Ethics: CA Vinodkumar Agarwal, CA Arati

Lahoti,
A.S. Foundation

4. Auditing and Assurance Services: Karen Hooks, Wiley Publishers

5. Auditing and Assurance: CA Surabhi Bansal, Bestword Publications
6. Audit and Assurance Standards in India: M P Vijaykumar, Snow White Publication
7. Fundamentals of Auditing: Kumar and Sharma, Prentice Hall (India) Publishers
8. Study Material of CA (IPCC and Final): The Institute of Chartered Accountants of India

Journals

1. The Chartered Accountant, The Institute of Chartered Accountants of India
2. Journal of Accounting, Auditing and Finance, Sage Publications
3. International Journal of Auditing, Wiley Publishers

Shivaji University, Kolhapur Nature of Question Paper M. Com. I Semester II Advanced Accountancy -Paper VIII (Introduction to Auditing) Duration: 2 hours.	
Marks: 40	
Instructions:	
3. Question number 1 and 2 are compulsory	
4. Attempt any three questions from question number 3 to 6	
Q. 1 a. Choose the appropriate alternative	(5)
b. True or false	(3)
Q.2 Case Study (preparation of Audit Report with the help of given information)	(8)
Q.3 Short Notes (any 4 out of 6)	(8)
Q.4 Long answer question (considering the marks and time)	(8)
Q.5 Long answer question (considering the marks and time)	(8)
Q. 6. a. Short answer question	(4)
b. Short answer question	(4)

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Semester- I

Title of Paper- Advanced Cost Accountancy
Paper I (Introduction to Cost Accounting)

Course Outcomes:

After studying this course, students shall be able to:

1. Understand the basic concepts of cost accounting
2. Classify the costs and apply the same for cost determination
1. Apply the cost accounting principles in cost accounting of materials
2. Know the application of cost accounting in calculation of labour cost and overheads

Unit	Contents:	No. of Hours
I	Introduction to Cost Accounting: Part I Theory - Meaning of Costing, Cost Accounting and Cost Accountancy, Difference between Costing and Cost Accounting, Evolution and Development of Cost Accounting, Objectives, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting Practical: organize Group Discussion cost accounting	15
II	Introduction to Cost Accounting: Part II Theory - General Principles of Cost Accounting, Types or Techniques of Costing, Methods of Costing, Cost Accounting Standards Board, Cost Accounting Standards – Meaning, Scope, Applicability, Framework, CAS issued so far and Benefits of CAS. Costing – An Aid to Management Practical – Visit to any company where cost records are maintained and observe the methods and techniques they are following. Collect details of CASs and discuss critically.	15
III	Basic Concepts in Cost Accounting Theory - Cost Centre, Cost Unit, Cost Object, Cost Ascertainment and Cost Estimation, Elements of Cost, Cost Audit. Types of Cost Practical: Organise group discussion on above concepts	10
IV	Cost Classification and Preparation of Cost Sheet Classification of Cost on various bases, Preparation of Cost Sheet and Quotation Practical: Visit any manufacturing unit and prepare cost sheet	20

Reference Books:

1. Cost Accounting –Principles and Practice : M. N. Arora, Vikas Publishing
2. Cost Accounting : Horngreen, Datar and Rajan, Pearson Education Publishers

3. Cost Accounting- Text, Problems and Solutions : Shukla, Grewal and Gupta, S.Chand
4. Cost Accounting – Principles and Practice : Jain and Narang, Kalyani Publishers
5. Cost Accounting – Theory and Practice: Palniaappan and Hariharan, I K International Publishing House
6. Elements of Cost Accounting : S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
7. Cost Accounting : Jawahar Lal, Tata McGraw Hill
8. Advanced Cost and Management Accounting : Saxena and Vasishth, S.Chand and Sons
9. Cost Management : Ravi M Kishore, Taxmann Publications
10. Principles and Practice of Cost Accounting : Bhattachrya A K , Prentice Hall (I) Publishers

Journals

1. Management Accountant : The Institute of Cost and Management Accountants of India
2. Advances in Management Accounting : Emerald Publishing

Shivaji University, Kolhapur Nature of Question Paper M. Com. I Sem. I Title of Paper- Advanced Cost Accountancy Paper I (Introduction to Cost Accounting)	
Marks: 80	Duration: 3 hours.
Instructions: <ol style="list-style-type: none"> 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed 	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question	(16)
Q.4 Long answer question /Practical problem	(16)
Q.5 Practical problem	(16)
Q. 6. a. Short answer question /Practical problem	(8)
b. Short answer question	(8)

Theory questions – 60%, practical problems – 40%

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Semester- I
Title of Paper- Advanced Cost Accountancy
Paper II (Accounting of Elements of Cost)

Course Outcomes:

After studying this course, the students shall be able to:

1. Prepare Bin Card and Stores Ledger
2. Understand the different techniques of material control
3. determine wage rates under different situations
4. control overhead costs

Unit	Contents:	No. of Hours
I	<p>Cost Accounting of Material Theory - Purchase of Materials – Procedure of purchase of materials Material Store and Issue – Preparation of Bin Card and Stores Ledger - Methods of Pricing of Issue of Material - FIFO, LIFO, Simple Average, Weighted Average, Inflated Price, Specific Price, Base Stock, HIFO, Market Price, Standard Price, <i>(Practical problems will be asked on FIFO, LIFO, Simple and Weighted Average only)</i> Practical: Visit to any manufacturing company and observe their stores ledger.</p>	15
II	<p>Material Control Theory – Techniques of Material Control – Stock Level Setting, EOQ, JIT, ABC, VED, Perpetual Inventory, Double Bin, Input-Output Ratio, Stock Turnover Ratio, FNSD, Cost Reports <i>(Practical problems will be asked on level setting and EOQ)</i> Practical - Visit to any manufacturing company and observe their Material Control System.</p>	15
III	<p>Cost Accounting of Labour Theory – A) Meaning of Basic Concepts – Labour Cost, Labour Turnover, Labour Productivity, Motion Study, Time Study, Job Analysis, Job Evaluation, Merit Rating, Idle time, Overtime, B) Systems of Wage Payments a) Time wage System, b) Piece Rate System – Straight Piece Rate, Taylor’s Differential Piece Rate, Merrick’s Multiple Piece Rate, Gant’s Task and Bonus Plan. c) Premium and Bonus Plan – Halsey Premium Plan, Rowan Plan, Emerson</p>	15

	Efficiency Plan, Bedeaux Point Premium Plan, Barth Plan. d) Group Bonus Schemes – e) Co-partnership and Profit Sharing Schemes <i>(Practical problems will be asked on Taylor's Differential Piece Rate, Merrick's Multiple Piece Rate, Halsey Premium Plan, Rowan Plan)</i> Practical: Visit any manufacturing organization and understand its method of wage payments	
IV	Cost Accounting of Overheads Overheads: Classification, Allocation and Apportionment, Re-apportionment, Absorption <i>(Practical Problem may be asked on calculation of Absorption Rates and Machine Hour Rate)</i> Practical: Visit any organization and understand its method of Remuneration	15

Reference Books:

1. Cost Accounting –Principles and Practice : M. N. Arora, Vikas Publishing
2. Cost Accounting : Horngreen, Datar and Rajan, Pearson Education Publishers
3. Cost Accounting- Text, Problems and Solutions : Shukla, Grewal and Gupta, S.Chand
4. Cost Accounting – Principles and Practice : Jain and Narang, Kalyani Publishers
5. Cost Accounting – Theory and Practice: Palniaappan and Hariharan, I K International Publishing House
6. Elements of Cost Accounting : S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
7. Cost Accounting : Jawahar Lal, Tata McGraw Hill
8. Advanced Cost and Management Accounting : Saxena and Vasishth, S.Chand and Sons
9. Cost Management : Ravi M Kishore, Taxmann Publications
10. Principles and Practice of Cost Accounting : Bhattachrya A K , Prentice Hall (I) Publishers

Journals

1. Management Accountant : The Institute of Cost and Management Accountants of India
2. Advances in Management Accounting : Emerald Publishing

Shivaji University, Kolhapur

Nature of Question Paper

M.Com –I Semester- I

Advanced Cost Accountancy

Paper II

(Accounting of Elements of Cost)

Marks: 80

Duration: 3 hours.

Instructions:

1. Question number 1 and 2 are compulsory
2. Attempt any three questions from question number 3 to 6
3. Use of calculator is allowed

Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question / Practical Problem	(16)
Q.4 Practical Problem	(16)
Q.5 Practical Problem	(16)
Q. 6. a. Short Problem	(8)
b. Short Problem	(8)

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Semester- I

Title of Paper- Advanced Cost Accountancy
Paper III (Methods of Costing)

Course Outcomes:

After studying this course, the students shall be able to:

11. Prepare Cost Records under Job and Batch Costing
12. Prepare Cost Records under Contract Costing
13. Prepare Cost Records under Process Costing
14. Prepare Cost Records under Operating Costing

Unit	Contents:	No. of Hours
I	<p>Job and Batch Costing: Features and Objectives of Job Costing, Preparation of Job Cost Sheet Features and procedure of Batch Costing, Economic Batch Quantity Practical: Visit any manufacturing concern and prepare job/batch cost sheet</p>	15
II	<p>Contract Costing: Feature and procedure of Contract Costing, Architect's Certificate, Work in Progress, Retention Money, Profit on Incomplete Contract, Notional Profit, Escalation and De-escalation Clause, Preparation of Contract Accounts Practical: Visit any Construction site/office and prepare contract account for one year.</p>	15
III	<p>Process Costing: Characteristics of Process Costing, Normal Loss, Abnormal Loss and Abnormal Gain and their accounting treatment, Equivalent Production, Evaluation of Equivalent Production, Preparation of Process Accounts (With and without opening as well as closing Work in Process), Process Accounts (with Inter-process Profit) Joint Products and By Products: Joint cost and subsequent costs, Decision regarding further processing, Limitations of joint cost analysis Practical: Visit any manufacturing unit where process costing is applicable and prepare process accounts</p>	15

IV	Operating Costing (Service Costing) Characteristics of Operating Costing, Cost Unit, Transport Costing, Log Sheet, Pricing Based on Operating Costing, Canteen or Hotel Costing, Boiler House Costing, Hospital Costing, Theatre Costing, Electricity Costing Practical: Visit a service enterprise and determine cost of service	15
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Shivaji University, Kolhapur	
Nature of Question Paper	
M.Com –I Semester- I	
Title of Paper- Advanced Cost Accountancy	
Paper III (Methods of Costing)	
Marks: 80	Duration: 3 hours.
Instructions:	
4. Question number 1, 2 and 3 are compulsory	
5. Attempt any two questions from question number 4 to 6	
6. Use of Calculator is allowed	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Practical problem	(16)
Q.4 Practical problem	(16)
Q.5 Practical problem	(16)
Q. 6. a. Short Problem	(8)
b. Short Problem	(8)

Reference Books:

15. Cost Accounting –Principles and Practice : M. N. Arora, Vikas Publishing
16. Cost Accounting : Horngreen, Datar and Rajan, Pearson Education Publishers
17. Cost Accounting- Text, Problems and Solutions : Shukla, Grewal and Gupta, S.Chand
18. Cost Accounting – Principles and Practice : Jain and Narang, Kalyani Publishers
19. Cost Accounting – Theory and Practice: Palniaappan and Hariharan, I K International Publishing House
20. Elements of Cost Accounting : S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
21. Cost Accounting : Jawahar Lal, Tata McGraw Hill
22. Advanced Cost and Management Accounting : Saxena and Vasishth, S.Chand and Sons
23. Cost Management : Ravi M Kishore, Taxmann Publications
24. Principles and Practice of Cost Accounting : Bhattachrya A K , Prentice Hall (I) Publishers

Journals

3. Management Accountant : The Institute of Cost and Management Accountants of India
4. Advances in Management Accounting : Emerald Publishing

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Semester- II

2 Credits

Course outcomes

Students will

Title of Paper- Introduction to Income Tax
Paper IV

- 8) know the basic information related to income tax.
- 9) Know important terms and how to determine Residential Status of an Assessee
- 10) Understand procedure of assessment and Income Tax Authorities

Course Content		
Unit-I:	Introduction to Income Tax	(10 hours)
Theory	Introduction to Income Tax Act 1961 and Finance Act, Indian Tax System – Direct Tax and Indirect Tax, Introduction to Income tax – meaning, Characteristics, procedure of charging tax and Income Tax Return, meaning of PAN, TAN, TDS	
Practical	Organize discussion with Tax Consultant to know the current practice.	
Unit-II	Basic Information about Income Tax	20 hours
Theory	Important Definitions Under the Income Tax Act, 1961, Residential Status, Procedure of Assessment (Sec. 139 to 149), Income Tax Authorities	
Practical	Group discussion can be conducted in the classroom on the contents of Unit-II	

Reference Books:

- 11) Singhania – Student's Guide to Income Tax
- 12) Prasad Bhagwati – Income Tax Law & Practice
- 13) Mehrotra H.C. – Income Tax Law
- 14) Dinkar Pagare –Income Tax Law and Practice
- 15) Ahuja and Gupta – Systematic Approach to Income Tax

Nature of Question Paper

M.Com. Part-I (Semester-I)

Introduction to Income Tax

Instructions:

9. Question No.1, and Q. No. 2 are Compulsory.

10. Attempt any Two Questions from Q. No.3 to 6.

Q.No.1	a) Choose Correct Alternative	(5 Marks)	
	b) State True or False	(3 Marks)	8 Marks
Q.No.2	Write Short Notes (Any 2 out of 4)		8 Marks
Q.No.3	Long answer question (considering the marks and time)		8 Marks
Q.No.4	Long answer question (considering the marks and time)		8 Marks
Q.No.5	Long answer question (considering the marks and time)		8 Marks
Q.No.6	a. Short answer question		4 Marks
	b. Short answer question		4 Marks

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Syllabus in accordance with NEP 2020
Introduced from Academic Year 2023-24
M.Com –I Semester- II

Title of Paper- Advanced Cost Accountancy Paper V
(Techniques of Costing)

After studying this course, the students shall be able to :

1. understand the techniques of costing for decision making
2. analyse the cost for decision making with the help of marginal costing
3. identify the standard costs and compare them with the actuals
4. demonstrate the behaviour of cost drivers and its relevance
5. understand the use of uniform costing

Unit	Contents :	No. of Hours
I	<p>Marginal Costing and CVP Analysis Meaning of Marginal Cost, Contribution, Basic Equation of Marginal Costing, Cost Volume Profit Analysis, Profit Planning, Break Even Analysis, Decision Making with the help of Marginal Costing</p> <p>Practical: Visit any manufacturing enterprise and classify the costs based on variability and calculate break-even point Make graphical determination of break-even point</p>	15
II	<p>Standard Costing and Variance Analysis : Meaning and Features of Standard Cost, Setting of Standards, Types of Standards, Meaning of Standard Costing, Concept of Variance Analysis, Material, Labour and Overhead Variances</p> <p>Practical: Prepare power point presentation on different aspects of Standard Costing</p>	15
III	<p>Activity Based Costing Meaning and Nature of Activity Based Costing, Concept of Cost Drivers, Preparation of Cost Statement, Income Statement on the basis of Activity Based Costing as well as Absorption Costing</p> <p>Practical : Assignments or problems on Activity Based Costing.</p>	15
IV	<p>Uniform Costing: Meaning of Uniform Costing, Features, Advantages and Limitations of Uniform Costing, Uniform Costing and Inter-firm Comparison, Prerequisites of Uniform Costing</p> <p>Practical : Group Discussion on various aspects of 'Uniform Costing and Interfirm Comparison'</p>	15

Reference Books:

- 25. Cost Accounting –Principles and Practice : M. N. Arora, Vikas Publishing
- 26. Cost Accounting : Horngreen, Datar and Rajan, Pearson Education Publishers
- 27. Cost Accounting- Text, Problems and Solutions : Shukla, Grewal and Gupta, S.Chand
- 28. Cost Accounting – Principles and Practice : Jain and Narang, Kalyani Publishers
- 29. Cost Accounting – Theory and Practice: Palniaappan and Hariharan, I K InternationalPublishing House
- 30. Elements of Cost Accounting : S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
- 31. Cost Accounting : Jawahar Lal, Tata McGraw Hill
- 32. Advanced Cost and Management Accounting : Saxena and Vasishth, S.Chand and Sons
- 33. Cost Management : Ravi M Kishore, Taxmann Publications
- 34. Principles and Practice of Cost Accounting : Bhattachrya A K , Prentice Hall (I) Publishers

Journals

- 5. Management Accountant : The Institute of Cost and Management Accountants of India
- 6. Advances in Management Accounting : Emerald Publishing

Shivaji University, Kolhapur Nature of Question Paper	
M.Com –I Semester- II	
Title of Paper- Advanced Cost Accountancy Paper IV (Techniques of Costing)	
Marks: 80	Duration: 3 hours.
Instructions:	
7. Question number 1, 2 and 3 are compulsory	
8. Attempt any two questions from question number 4 to 6	
9. Use of Calculator is allowed	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Practical problem	(16)
Q.4 Practical problem	(16)
Q.5 Practical problem	(16)
Q. 6. a. Short Problem	(8)
b. Short Problem	(8)

Shivaji University, Kolhapur

Syllabus of M.Com

Faculty of Commerce and Management

Syllabus in accordance with NEP 2020

Introduced from Academic Year 2023-24

M.Com –I Semester- II

Title of Paper- Advanced Cost Accountancy Paper VI

(Cost Records and Cost Audit)

After studying this course, the students shall be able:

1. To understand the concept and applications of Cost Accounting Standards
2. To know various cost ledgers and statements
3. To know the integrated and non integrated accounts
4. To understand the reporting requirements under Cost Audit

Unit	Contents	No. of Hours
Unit-I	Companies (Cost Records and Audit) Rules 2014	15 hours
	Companies (Cost Records and Audit) Rules 2014	
	Paper Presentation on above contents	
Unit-II	Cost Ledgers and Statements:	15 hours
Theory	a) Cost Records vs. Financial Records, Reconciliation of Cost and Financial Accounts b) Costing System – meaning and characteristics of an Ideal Costing System, Installation of a Costing System – factors to be considered and steps, Practical difficulties in installing Costing System and steps to overcome these difficulties	
Practical	Visit any business unit and understand the cost ledgers and statements	
Unit-III	Non Integrated and Integrated Accounts:	15
Theory	Cost Book Keeping, Cost Ledger Accounts Non Integrated Accounts-Concept, Ledgers to be Maintained, Meaning of Control Accounts, Principal Accounts to be Maintained; Integrated Accounts-Concept, Features, Advantages and Disadvantages, Pre-requisites of Integrated Accounting System, Accounting Entries.	
Practical	Paper Presentation on Integrated and Non Integrated Accounts.	
Unit-IV	Cost Audit:	15
Theory	Concept of Cost Audit, Applicability and Legal Requirement of Cost Audit as per Companies Act, 2013, Specifications of Cost Audit Report, Provisions of Companies Act relating to Cost Audit, Qualification and Disqualification of Cost Auditor, Introduction to Companies (Cost Records and Audit) Rules, 2014, Management Reporting under Cost Audit.	

Practical	Study Cost Audit Report of any organisation and understand the Reporting Requirements.	
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Reference Books:

1. Cost Accounting: Principles and Practice: M. N. Arora, Vikas Publishing
2. Financial Management: Horngreen, Datar and Rajan, Pearson Education Publishers
3. Cost Accounting- Text, Problems and Solutions: Shukla, Grewal and Gupta, S.Chand
4. Cost Accounting: Principles and Practice: Jain and Narang, Kalyani Publishers
5. Cost and Management Accounting – Fundamentals and its Applications: Suveera Gill, Vikas Publishing
6. Elements of Cost Accounting: S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
7. Advanced Management Accounting: Jawahar Lal, S.Chand Publications, 4th Edition
8. Cost Accounting: Jawahar Lal, Tata McGraw Hill
9. Advanced Cost and Management Accounting: Saxena and Vasishth, S.Chand and Sons
10. Cost Management: Ravi M Kishore, Taxmann Publications
11. Cost Accounting: Study Materila of the Institute of Cost and Management Accountantsof India (Final Course)
12. Cost Management: Study Material of The Institute of Chartered Accountants of India(Final Course)

Journals:

1. Management Accountant: The Institute of Cost and Management Accountants of India
2. The Chartered Accountant: The Institute of Chartered Accountants of India
3. Advances in Management Accounting: Emerald Publishing

Shivaji University, Kolhapur
Nature of Question Paper
M.Com –I Semester- II

Title of Paper- Advanced Cost Accountancy Paper VI
(Cost Records and Cost Audit)

Marks: 80

Duration: 3 hours.

Instructions:

10. Question number 1, 2 and 3 are compulsory
11. Attempt any two questions from question number 4 to 6
12. Use of Calculator is allowed

Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Practical problem	(16)
Q.4 Practical problem	(16)
Q.5 Practical problem	(16)
Q. 6. a. Short Problem	(8)
b. Short Problem	(8)

Shivaji University, Kolhapur

Syllabus of M.Com

Faculty of Commerce and Management

Syllabus in accordance with NEP 2020

Introduced from Academic Year 2023-24

M.Com –I Semester- II

Title of Paper- Advanced Cost Accountancy Paper VII

(Cost Analysis and Decision Making)

4 Credits

Course Outcomes

After studying this course, the students shall be able:

1. To understand the use of cost in different areas of decision making
2. To analyse the use of cost in pricing decisions
3. To understand the concept of transfer pricing and its applications
4. To demonstrate the application of relevant information in decision making

Unit-I	Areas of Decisions Making:	15 hours
	Pricing of Product, Inventory Control, Location of Plant, Own or Lease, Sale or Scrap, Retain or Replace, Repair or Renovate, Sale of Further Process, Change V/s Status Quo; Product Decisions-Product Development Decision, Product Policy and Product Distribution Decision; Marketing Decisions.	
	Visit any business unit and understand the process of decision making in respect of any one decision area mentioned above.	
Unit-II	Pricing Decisions:	15 hours
Theory	Pricing of Finished Product-Cost Plus Pricing, Rate of Return Pricing, Variable Cost Pricing, Competitive Pricing, Incremental Pricing; Theory of Price, Pricing Policy, Principles of Product Pricing, Pricing Strategies-Market Entry Strategies, Price Discounts and Differentials, Price Discrimination and Geographic Pricing Strategies; Pareto Analysis-Usefulness and Application of Pareto Analysis.	
Practice	Study the pricing policy of finished product in any business unit and prepare the report.	
Unit-III	Relevant Information and Decision Making:	15 hours
Theory	Use of Cost in Decision Making- Cost Plus Pricing, Relevant Cost, Differential Cost; Export or Local Sale, Shut Down or Continue, Expand or Contract. Product Mix Decision, Make or Buy- Insourcing V/s Outsourcing, Results for Outsourcing, Relevant Quantitative Factors and Relevant Qualitative Factors	
Practical	Analyse the use of relevant information by visiting any local firm and elaborate its use in pricing.	
Unit-IV	Transfer Pricing:	15 hours
Theory	Concept of Transfer Pricing, Objectives and Requisites of a Sound Transfer Pricing System, Methods of Transfer Pricing-	

Reference Books:

1. Cost Accounting: Principles and Practice: M. N. Arora, Vikas Publishing
2. Financial Management: Horngreen, Datar and Rajan, Pearson Education Publishers
3. Cost Accounting- Text, Problems and Solutions: Shukla, Grewal and Gupta, S.Chand
4. Cost Accounting: Principles and Practice: Jain and Narang, Kalyani Publishers
5. Cost and Management Accounting – Fundamentals and its Applications: Suveera Gill,Vikas Publishing
6. Elements of Cost Accounting: S N Maheshwari, S N Mittal, Shree Mahaveer BookDepot
7. Advanced Management Accounting: Jawahar Lal, S.Chand Publications, 4th Edition
8. Cost Accounting: Jawahar Lal, Tata McGraw Hill
9. Advanced Cost and Management Accounting: Saxena and Vasishth, S.Chand and Sons
10. Cost Management: Ravi M Kishore, Taxmann Publications
11. Cost Accounting: Study Materila of the Institute of Cost and Management Accountantsof India (Final Course)
12. Cost Management: Study Material of The Institute of Chartered Accountants of India(Final Course)

Journals:

1. Management Accountant: The Institute of Cost and Management Accountants of India
 2. The Chartered Accountant: The Institute of Chartered Accountants of India
- Advances in Management Accounting: Emerald Publishing

Shivaji University, Kolhapur

Nature of Question Paper

M.Com –I Semester- II

Title of Paper- Advanced Cost Accountancy Paper VII

(Cost Analysis and Decision Making)

Marks: 80

Duration: 3 hours.

Instructions:

13. Question number 1, 2 and 3 are compulsory
14. Attempt any two questions from question number 4 to 6
15. Use of Calculator is allowed

Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Practical problem	(16)
Q.4 Practical problem	(16)
Q.5 Practical problem	(16)
Q. 6. a. Short Problem	(8)
b. Short Problem	(8)

Shivaji University, Kolhapur
Syllabus of M.Com
Faculty of Commerce and
Management Syllabus in accordance
with NEP2020 Introduced from
Academic Year 2023-24 M.Com –I
Semester- I
Title of Paper-Advanced Accountancy -Paper
VIII (Introduction to Auditing)

After Studying this course, students shall be able to:

4. Understand the basic concepts and objectives of audit
5. Gain working knowledge of generally accepted auditing procedures
6. Identify the skills and techniques of conducting audit of various entities
7. Know the recent trends in practice of audit

4 Credits

Unit	Contents:	No. of Hours
I	<p>Basic Concepts of Audit: Theory - Meaning and Definitions of Audit, Scope of Audit, Objectives of Audit, Basic Principles Governing an Audit, Types of Audit. Practical: Visit to a firm of Chartered Accountants and discuss with C. A. on his / her practical experiences regarding audit of various entities.</p>	15
II	<p>Audit Procedure and Audit Report Concept of Vouching, Verification and Valuation Auditor's Report – Contents of Audit Report, Types of Audit Report Adverse Opinion and Disclaimer of Opinion Practical – Visit to an organization where actual audit in process and observe the process and report.</p>	15

Reference Books:

9. A Handbook of Practical Auditing: Dr. B.N. Tandon, Dr. Sudharsanam, Dr. Sundarbhou, S. Chand Publications
10. Auditing and Assurance: Sanjib Kumar Basu, Pearson Publishing House
11. Advanced Auditing and Professional Ethics: CA Vinodkumar Agarwal, CA Aarati Lahoti,
A.S. Foundation
12. Auditing and Assurance Services: Karen Hooks, Wiley Publishers
13. Auditing and Assurance: CA Surabhi Bansal, Bestword Publications

14.

Audit and Assurance Standards in India: M P Vijaykumar, Snow White
Publication

15. Fundamentals of Auditing: Kumar and Sharma, Prentice Hall (India) Publishers
 16. Study Material of CA (IPCC and Final): The Institute of Chartered Accountants of India

Journals

8. The Chartered Accountant, The Institute of Chartered Accountants of India
 9. Journal of Accounting, Auditing and Finance, Sage Publications
 10. International Journal of Auditing, Wiley Publishers

Shivaji University, Kolhapur Nature of Question Paper M. Com. I Semester I Advanced Accountancy -Paper VIII (Introduction to Auditing) Duration: 2 hours.	
Marks: 40	
Instructions:	
5. Question number 1 and 2 are compulsory 6. Attempt any three questions from question number 3 to 6	
Q. 1 a. Choose the appropriate alternative	(5)
b. True or false	(3)
Q.2 Case Study (preparation of Audit Report with the help of given information)	(8)
Q.3 Short Notes (any 4 out of 6)	(8)
Q.4 Long answer question (considering the marks and time)	(8)
Q.5 Long answer question (considering the marks and time)	(8)
Q. 6. a. Short answer question	(4)
b. Short answer question	(4)

Shivaji University,
Kolhapur Syllabus of
M.Com
Faculty of Commerce and
Management Syllabus in accordance
with NEP 2020 Introduced from
Academic Year 2023-24

4 Credits

Course
outcomes

M.Com. -I Semester- I
Advanced Taxation - Paper I

Students will be able to-

- 11) Understand Exemptions and Deductions
- 12) Compute Income from Salary
- 13) Compute Income from Business or Profession
- 14) Compute Income from House Property, Capital Gains and Income from other Sources

Course Content		
Unit-I:	Exemptions and Deductions	(10 hours)
Theory	Exemptions and Deductions available under Regular (Old) Tax Regime and Alternative (New) Tax Regime.	
Practical	Organise Group Discussion on Exemptions and Deductions	
Unit-II:	Income from Salary	(20 hours)
Theory	Computation of Income from Salary considering the exemptions and deductions available under Regular (Old) Tax Regime and Alternative (New) Tax Regime.	
Practical	Collect data from individuals regarding salary income and compute income from salary	
Unit-III:	Income from Business or Profession and Depreciation	(15 hours)
Theory	Computation of income from business or profession considering the exemptions and deductions available under Regular (Old) Tax Regime and Alternative (New) Tax Regime. Depreciation (Sec. 32 and 34)	
Practical	Collect data from any individual regarding income from business or profession and compute the income.	
Unit-IV:	Income from House Property, Capital Gains and Income from other Sources	(15 hours)
Theory	Computation of Income from House Property considering the exemptions and deductions available under Regular (Old) Tax Regime and Alternative (New) Tax Regime. Computation of Capital Gains and Income from other Sources.	
Practical	Collect data from any individual regarding income from house property or capital gains and compute the income.	

Reference Books:

- 16) Singhania – Student's Guide to Income Tax
- 17) Prasad Bhagwati – Income Tax Law & Practice

- 18) Mehrotra H.C. – Income Tax Law
 19) Dinkar Pagare –Income Tax Law and Practice
 20) Ahuja and Gupta – Systematic Approach to Income Tax

Shivaji University, Kolhapur Nature of Question Paper M.Com. -I Semester- I Advanced Taxation - Paper I	
Marks: 80	Duration: 3 hours.
Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/practical problem	(16)
Q.4 Practical Problem	(16)
Q.5 Practical Problem	(16)
Q. 6. a. Short Problem	(8)
b. Short answer question/ Problem	(8)

Shivaji University, Kolhapur
Syllabus of M.Com
Faculty of Commerce and
Management Syllabus in accordance
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Academic Year 2023-24
M.Com. -I Semester- I
Advanced Taxation - Paper II

Course Outcomes:

After studying this course, the students should be able to:

- a. Understand Clubbing of Income, Set-off and Carry Forward of Losses, Tax Rates
- b. Compute income of individual and HUF and Tax thereon
- c. Compute income of Firms and Companies and Tax thereon
- d. Compute taxable income of Cooperative Societies, Association of Persons and Charitable Trust and Tax thereon

Credits :4

Unit	Contents:	No. of Hours
I	Clubbing of Income, Set-off and Carry Forward of Losses, Tax Rates for the Assessment Year. Theory - Clubbing of Income, Set-off and Carry Forward of Losses, Tax Rates for Various Assesseees for current Assessment Year. Practical - Collect data of total income and compute tax	10
II	Assessment of Individuals and HUF Theory - Computation of Total (Taxable) Income and Tax Liability under Regular (old) Tax Regime and Alternative (New) Tax Regime, when information about two or more sources of income is given Practical - Collect data from Individual or HUF and compute the total income and tax thereon	20
III	Assessment of Firms and Companies Theory - Computation of Income and Taxability of Firms and Companies Practical - Collect data from HUF or Firm and compute the total income and tax thereon	15
IV	Assessment of Other Entities - Theory - Computation of Income and Taxability of Cooperative Societies, Association of Persons and Charitable Trust Practical - Collect data from any cooperative society or AOP or Trust and compute the total income and tax thereon.	15

Shivaji University, Kolhapur
Nature of Question Paper
M.Com. -I Semester- I
Advanced Taxation - Paper II

Marks: 80

Duration: 3 hours.

Instructions:

3. Question number 1 and 2 are compulsory
4. Attempt any three questions from question number 3 to 6

Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/practical problem	(16)
Q.4 Practical Problem	(16)
Q.5 Practical Problem	(16)
Q. 6. a. Short Problem	(8)
b. Short answer question/ Problem	(8)

Shivaji University, Kolhapur
Syllabus of M.Com
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with NEP 2020 Introduced from
Academic Year 2023-24
M.Com. -I Semester- I
Advanced Taxation – III

Course Outcomes:

After studying this course, the students shall:

1. Know the Penalties, Offences and Prosecutions, Income Tax Returns, E-filing of Returns and E-Payments of Taxes
2. Get insight about appeals, revision, search, survey and rectification
3. Understand the provisions of TDS and TCS
4. Understand Tax Audit and calculate Relief

Credits:4

Unit	Contents:	No. of Hours
I	<p>Penalties, Offences and Prosecutions, I T Returns and Assessment Theory - Penalties, Offences and Prosecutions, Various Forms of Income Tax Returns, E-filing of Returns and E-Payments of Taxes, Assessment by the Income Tax Authorities after submission of Returns by Assesseees.</p> <p>Practical: Visit the website of the Income-Tax Department and understand the procedure of online filing of return of income-tax (www.incometaxindiaefiling.gov.in)</p>	15
II	<p>Appeals, Revision: Provisions relating to appeals, revision, rectification of mistakes, Powers and Duties of authorities regarding appeals and revisions, Types of assessment</p> <p>Practical: Prepare power point presentation on various types of appeals</p>	15
III	<p>TDS and TCS Tax Deduction and Tax Collection at Source, Provisions relating to TDS and TCS, Procedure of filing of return of TDS</p> <p>Practical: Visit the website of the Income-Tax Department and understand the procedure of filing of TDS returns (www.incometaxindiaefiling.gov.in)</p>	15

IV	<p>Tax Audit, Search, Survey and Relief Provisions relating to Tax Audit under section 44 AB, Provisions relating to Search, Survey and Relief, Powers and Duties of the Authorities of Income Tax</p> <p>Practical: Visit office of any Chartered Accountant and understand the manner of preparation of Tax Audit Report Arrange a guest lecture of a Chartered Accountant on different aspects of tax</p>	15
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Shivaji University, Kolhapur	
Nature of Question Paper	
M.Com. -I Semester- I	
<i>Advanced Taxation – Paper III</i>	
Marks: 80	Duration: 3 hours.
Instructions:	
5. Question number 1 and 2 are compulsory	
6. Attempt any three questions from question number 3 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/practical problem	(16)
Q.4 Practical Problem	(16)
Q.5 Practical Problem	(16)
Q. 6. a. Short Problem	(8)
b. Short answer question/ Problem	(8)

Shivaji University,
Kolhapur Syllabus of
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with NEP 2020 Introduced from
Academic Year 2023-24 M.Com –I

Semester- I

2 Credits

Course
outcomes

Title of Paper- Introduction to Income Tax
Paper IV

Students will -

- 15) know the basic information related to income tax.
- 16) Know important terms and how to determine Residential Status of an Assessee
- 17) Understand procedure of assessment and Income Tax Authorities

Course Content		
Unit-I:	Introduction to Income Tax	(10 hours)
Theory	Introduction to Income Tax Act 1961 and Finance Act, Indian Tax System – Direct Tax and Indirect Tax, Introduction to Income tax – meaning, Characteristics, procedure of charging tax and Income Tax Return, meaning of PAN, TAN, TDS	
Practical	Organize discussion with Tax Consultant to know the current practice.	
Unit-II	Basic Information about Income Tax	20 hours
Theory	Important Definitions Under the Income Tax Act,1961, Residential Status, Procedure of Assessment (Sec. 139 to 149), Income Tax Authorities	
Practical	Group discussion can be conducted in the classroom on the contents of Unit-II	

Reference Books:

- 21) Singhanian – Student's Guide to Income Tax
- 22) Prasad Bhagwati – Income Tax Law & Practice
- 23) Mehrotra H.C. – Income Tax Law
- 24) Dinkar Pagare –Income Tax Law and Practice
- 25) Ahuja and Gupta – Systematic Approach to Income Tax

Nature of Question Paper

M.Com. Part-I (Semester-I)
Introduction to Income Tax

Instructions:

11. Question No.1, and Q. No. 2 are Compulsory.

12. Attempt any Two Questions from Q. No.3 to 6.

Q.No.1	a) Choose Correct Alternative	(5 Marks)	
	b) State True or False	(3 Marks)	8 Marks
Q.No.2	Write Short Notes (Any 2 out of 4)		8 Marks
Q.No.3	Long answer question (considering the marks and time)		8 Marks
Q.No.4	Long answer question (considering the marks and time)		8 Marks
Q.No.5	Long answer question (considering the marks and time)		8 Marks
Q.No.6	a. Short answer question		4 Marks
	b. Short answer question		4 Marks

Shivaji University, Kolhapur
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Semester- II
Title of Paper- Advanced Taxation Paper V

Course Outcomes

4 Credits

After studying this course, the students shall be able:

1. To understand the concept of Goods and Services Tax
2. To know the procedure of Registration under GST
3. To identify the activities tax able under GST
4. To know the concept of Charge of GST

Unit-I	Introduction to GST:	15hours
Theory	Difference between direct and indirect tax, Concept and features of GST, Need for GST, Framework of GST in India, Benefits of GST, Constitutional Provisions	
Practical	Poster presentation on Introduction on GST	
Unit-II	Registration:	15hours
Theory	Persons liable for Registration under GST, Compulsory Registration, Persons not liable for Registration under GST, Procedure of Registrations, Amendment of Registration, Cancellation of Registration, Revocation of Cancellation of Registration	
Practical	Poster Presentation on Registration under GST	
Unit-III	Supply Under GST:	15hours
Theory	Concept of Supply in Consideration of business, Import of Services with Consideration, Supply without Consideration, Activities treated as Supply of Goods or Supply of Services, Activities neither treated as Supply of Goods nor Supply of Services, Composite and Mix Supplies, Time and Value of Supply	
Practical	Identify transaction which will amount to supply of goods or supply of services and enlist at least 5 such activities.	
Unit-IV	Charge of GST:	15hours
Theory	Extent and Commencement of CGST Act, SGST Act and UTGST Act, Levy and Collection of CGST, Composition Levy, Extent and Commencement of IGST Act, Levy and Collection of IGST	
Practical	Visit any service provider and identify the services on which tax is payable under reverse charge mechanism.	

Reference Books:

- 1) Singhania, V.K. :Students' Guide to Income Tax, Taxmann Publication, New Delhi
- 2) Manoharan, T. N.: Direct Taxes: Snow White Publications, New Delhi
- 3) Singhania, Monica: Students Guide to Income Tax and GST, Taxmann, New Delhi
- 4) Sury, M.M. :Goods and Services Tax in India,
- 5) Agarwal, CAVK:GST Guide for Students, Neelam Book House, Delhi
- 6) Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi
- 7) Thakkar, Vishal: GST for the Layman, TV18 Broadcast Ltd.,
- 8) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final

Journals

1. Journal of Accounting and Taxation: The Academic Journals
2. The Chartered Accountant: The Institute of Chartered Accountants of India

Shivaji University, Kolhapur Nature of Question Paper M.Com. -I Semester- II Advanced Taxation - Paper V	
Marks: 80	Duration: 3 hours.
Instructions: 7. Question number 1 and 2 are compulsory 8. Attempt any three questions from question number 3 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/practical problem	(16)
Q.4 Practical Problem	(16)
Q.5 Practical Problem	(16)
Q. 6. a. Short Problem	(8)
b. Short answer question/ Problem	(8)

Shivaji University, Kolhapur
Syllabus of M.Com
Faculty of Commerce and
Management Syllabus in accordance
with NEP2020 Introduced from
Academic Year 2023-24 M.Com –I
Semester- II
Title of Paper- Advanced Taxation Paper VI

4Credits

Course Outcomes:

After studying this course, the students shall be able:

1. To understand the concept of Input Tax Credit under GST
2. To understand the exemptions from GST
3. To know the significance of Invoices, Debit and Credit Notes
4. To demonstrate the procedure of payment of GST and filing returns of GST

Unit-I	Input Tax Credit:	15hours
Theory	Meaning and Definition, Eligibility and Conditions for taking Input Tax Credit, Apportionment and Blocked Credit, Availability of Credit in Special Circumstances, Utilisation of Input Tax Credit	
Practical	Visit any GST assessee and understand how he/she availed and utilised ITC	
Unit-II	Exemptions from GST:	15hours
Theory	Power to Grant Exemption from GST, Relevant Provisions of Section 11 of the CGST Act and Section 6 of the IGST Act, Goods Exempt from GST, Services Exempt from GST	
Practical	Presentation on Exempted Goods & Service under GST	
Unit-III	Tax Invoice, Debit and Credit Notes:	15hours
Theory	Meaning and Proforma of Tax Invoice, Debit Notes, Credit Notes; Prohibition of Unauthorised Collection of Tax; Amount of Tax to be Indicated on Tax Invoice and other documents.	
Practical	Study and fill up the proforma of Tax invoice, Debit note and Credit note of an arbitrary trader	
Unit-IV	Payment of Tax and Returns:	15hours
Theory	Electronic Cash and Credit Ledger, Electronic Liability Register, Interest on Delayed Payment of Tax, Furnishing the details of Outward and Inward Supplies, Procedure of Filing Return under GST, Claim of ITC, Annual, Return, Final Return, Default in Furnishing Return.	
Practical	Visit office of any GST practitioner and understand the procedure of payment of GST and filing of GST	

Reference Books:

1. Singhanian, V.K.: Students' Guide to Income Tax, Taxmann Publication, New Delhi
3. Manoharan, T.N.: Direct Taxes: Snow White Publications, New Delhi
4. Singhanian, Monica: Students' Guide to Income Tax and GST, Taxmann, New Delhi
5. Sury, M.M.: Goods and Services Tax in India,
6. Agarwal, CAVK: GST Guide for Students, Neelam Book House, Delhi
7. Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi
8. Thakkar, Vishal: GST for the Layman, TV18 Broadcast Ltd.,
9. The Institute of Chartered Accountants of India, Study Material for CA Inter/Final

Journals

1. Journal of Accounting and Taxation: The Academic Journals
2. The Chartered Accountant: The Institute of Chartered Accountants of India

Shivaji University, Kolhapur Nature of Question Paper M.Com. -I Semester- II Advanced Taxation - Paper VI	
Marks: 80	Duration: 3 hours.
Instructions: 9. Question number 1 and 2 are compulsory 10. Attempt any three questions from question number 3 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/practical problem	(16)
Q.4 Practical Problem	(16)
Q.5 Practical Problem	(16)
Q. 6. a. Short Problem	(8)
b. Short answer question/ Problem	(8)

Shivaji University,
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with NEP2020 Introduced from
Academic Year 2023-24 M.Com –I
Semester- II
Title of Paper- Advance Taxation Paper VII

Course Outcomes:

After studying this course, the students shall be able:

1. To understand the basic concepts of customs duty and profession tax
2. To get insight about valuation, classification and exemption from customs duty
3. To understand the procedure of returns and assessment under Customs Act
4. To compute customs duty on imported products

Unit	Contents:	No. of Hours
I	Introduction to Customs Duty: Meaning of Customs Duty, Constitutional Provisions, Sources of customs law, levy of customs duty, customs duty non-leviable in certain cases, exemption from customs duty Practical: Write an assignment on the constitutional provisions of customs duty	15
II	Valuation for Customs Duty: Classification of imported/exported goods, valuation of imported/exported goods, Dates for determining rate of duty and tariff valuation, types of customs duty, Import and export procedure, Clearance for home consumption, Duty drawback Practical: Prepare a power point presentation on types of duty	15
III	Profession Tax Meaning, Rate, Significance of Profession Tax, Applicability of Profession Tax, Compliance of provisions in Profession Tax Act and assessment procedure Practical: Write an assignment on applicability of profession tax.	15
IV	Returns and Assessment: Various returns to be filed for customs duty as well as profession tax, Assessment procedure under Customs Act and Profession Tax Act. Practical : Visit any importer/exporter or service provider and understand the procedure of return filing of customs Arrange a guest lecture of a tax consultant on import/export procedure and duties	15

Reference Books:

1. Direct Taxes : V.K. Singhania, Taxmann Publications
2. Direct Taxes : T.N. Manoharan, Snow White Publications
3. Indirect Taxes : V.S. Datey, S.Chand Publications

4. Business Taxation: : T S Reddy, Y H Reddy, Margham Publications

5. Taxation – Law and Practice : Balchandran, Thothadri, Prentice Hall India Publishers
6. Taxation Laws : Atal Kumar, Central Law Publications
7. Study Material (CA Final and IPCC) issued by Institute of Chartered Accountants of India
8. Income Tax Ready Reckoner : Dr. Vinod K. Singhania, Taxmann Publications

Journals:

The Chartered Accountant, The Institute of Chartered Accountants of India
 Management Accountant, The Institute of Cost and Management Accountants of
 India Indian Journal of Tax Law, National Law

Shivaji University, Kolhapur Nature of Question Paper M.Com. -I Semester- II Advanced Taxation - Paper VII	
Marks: 80	Duration: 3 hours.
Instructions: 11. Question number 1 and 2 are compulsory 12. Attempt any three questions from question number 3 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/practical problem	(16)
Q.4 Practical Problem	(16)
Q.5 Practical Problem	(16)
Q. 6. a. Short Problem	(8)
b. Short answer question/ Problem	(8)

Shivaji University,
Kolhapur Syllabus of
M.Com
Faculty of Commerce and
Management Syllabus in accordance
with NEP2020 Introduced from
Academic Year 2023-24 M.Com –I
Semester- I
Title of Paper-Advanced Accountancy -
Paper VIII (Introduction to Auditing)

After Studying this course, students shall be able to:

11. Understand the basic concepts and objectives of audit
12. Gain working knowledge of generally accepted auditing procedures
13. Identify the skills and techniques of conducting audit of various entities
14. Know the recent trends in practice of audit

4 Credits

Unit	Contents:	No. of Hours
I	<p>Basic Concepts of Audit: Theory - Meaning and Definitions of Audit, Scope of Audit, Objectives of Audit, Basic Principles Governing an Audit, Types of Audit. Practical: Visit to a firm of Chartered Accountants and discuss with C. A. on his / her practical experiences regarding audit of various entities.</p>	15
II	<p>Audit Procedure and Audit Report Concept of Vouching, Verification and Valuation Auditor's Report – Contents of Audit Report, Types of Audit Report Adverse Opinion and Disclaimer of Opinion Practical – Visit to an organization where actual audit in process and observe the process and report.</p>	15

Reference Books:

17. A Handbook of Practical Auditing: Dr. B.N. Tandon, Dr. Sudharsanam, Dr. Sundarbhai, S. Chand Publications
18. Auditing and Assurance: Sanjib Kumar Basu, Pearson Publishing House
19. Advanced Auditing and Professional Ethics: CA Vinodkumar Agarwal, CA Aarati Lahoti, A.S. Foundation
20. Auditing and Assurance Services: Karen Hooks, Wiley Publishers

21.

Auditing and Assurance: CA Surabhi Bansal, Bestword Publications

22. Audit and Assurance Standards in India: M P Vijaykumar, Snow White Publication
23. Fundamentals of Auditing: Kumar and Sharma, Prentice Hall (India) Publishers
24. Study Material of CA (IPCC and Final): The Institute of Chartered Accountants of India

Journals

15. The Chartered Accountant, The Institute of Chartered Accountants of India
16. Journal of Accounting, Auditing and Finance, Sage Publications
17. International Journal of Auditing, Wiley Publishers

Shivaji University, Kolhapur Nature of Question Paper M. Com. I Semester I Advanced Accountancy -Paper VIII (Introduction to Auditing) Duration: 2 hours.	
Marks: 40	
Instructions:	
7. Question number 1 and 2 are compulsory	
8. Attempt any three questions from question number 3 to 6	
Q. 1 a. Choose the appropriate alternative	(5)
b. True or false	(3)
Q.2 Case Study (preparation of Audit Report with the help of given information)	(8)
Q.3 Short Notes (any 4 out of 6)	(8)
Q.4 Long answer question (considering the marks and time)	(8)
Q.5 Long answer question (considering the marks and time)	(8)
Q. 6. a. Short answer question	(4)
b. Short answer question	(4)

	<p style="text-align: center;">Shivaji University, Kolhapur Syllabus of M.Com Faculty of Commerce and Management</p> <p style="text-align: center;">Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24</p> <p style="text-align: center;">M.Com –I Semester- I Title of Paper- Business Administration Paper I Mandatory Paper - I: Business Administration (Introduction to Business Administration)</p>	
	<p>Course Outcomes: After Studying this course, students shall be able to:</p> <ol style="list-style-type: none"> 1. Understand the meaning and concept of business administration. 2. Understand analysis of business environment. 3. Get acquainted with concept of LPG and current scenario of business in India. 4. Aware about business ethics and corporate culture. 	
	Total 60 Hours	4 Credits
Unit	Contents	No. of Hours
Unit 1: Theory	<p>A) Business Administration-: Concept, Definitions, Nature, scope Characteristics, Objectives of business. Challenges and opportunities before today's business. E-Business- Concept Definitions, features, significance in present scenario.</p> <p>B) Administration: - Concept , definitions, features</p> <p>C) Business Administration :- Concept, definitions, features, and importance of business administration</p>	10
Practical	Visit to business organisation and to get information about business administration and Prepare report on it.	5
Unit 2: Theory	Business Environment:- Concept, Macro and Micro elements.Environment Analysis- Process- spot analysis, Industry analysis, situation analysis, SWOC analysis.	10
Practical	Visit and make environmental analysis of any business organisation and present seminar on it in the classroom	5
Unit 3: Theory	Government and Business:- Changing role of Government in business, Public Private and Joint Sector. Social Responsibility of Business, Business and society, Liberalisation, Privatisation and Globalisation in Business. Social Audit- Nature, Evolution, status in India.	10
Practical	Make a social audit of any business organisation in your area and prepare social audit report.	5
Unit 4: Theory	Business Ethics:- Concept and definitions, nature, sources, Ethical dilemmas, Managing Ethical dilemma,	10

	Corporate Culture and ethics, methods to improve ethical decisions, factors that raise ethical Standard , Code of Ethics.	
Practical	Visit to any business organisation and get the information about business ethics followed by the organisation and present seminar on it.	5
	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Knootz Weindrich, Essentials of Management, McGrawHill International, 2. Kazmi , Business Policy, Tata McGraw Hill, 3. Tripathi Reddy Principles of Management, Tata McGrawHill, 4. Francis Cherunilam, Business Environment, HimalayaPublishing House. 5. Balsubramanian , Corporate Governance. 6. Aswathappa K. Legal Environment of Business, Himalaya Publishing House. 7. Trivedi M. L. Government and Business, Bombay Multitech. 8. Amarchand D. , Government and Business, Tata McGraw Hill 9. Guleek William F., Strategic Management and Business Policy, McGraw Hill. 	

	<p style="text-align: center;">Shivaji University, Kolhapur Syllabus of M.Com Faculty of Commerce and Management</p> <p style="text-align: center;">Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24</p> <p style="text-align: center;">M.Com –I Semester- I Title of Paper- Business Administration (Human Resource Management) Paper-II</p>	
	<p>Course Outcomes: After Studying this course, students shall be able to:</p> <ol style="list-style-type: none"> 1. It will help the students to learn the conceptual theme of HRM. 2. Empower the students to design and develop HRM aspects 3. It will help students to know how to retain the HR talent in the organization 4. Apply the right evaluation framework of HR 5. Help to aware about conducting the interview of HR Manager 	
	Total 60 Hours	4 Credits
Unit	Contents	No. of Hours
Unit 1: Theory	<p>Human Resource Management (HRM): HRM Concept and Definition- Objectives of HRM, Scope and Functions of HRM. Difference between Personnel Management and Human Resource Management- Evolution and Development of HRM. Environment of HRM: Internal and External. Ethical issues in HRM.</p>	10
Practical	<p><i>Visit to Human Resource Department of nearby Industrial unit and prepare a visit report on that department. Prepare Mini Project on HRM of the Industry.</i></p>	5
Unit 2: Theory	<p>[A] Human Resource Planning (HRP): Concept and need of HRP, Factors affecting HRP, Job Analysis, Job Description & Job Specification. Recruitment and Selection – Concept and procedure</p> <p>[B] Training and Development – Concept and need of training, methods of training (on the job and off the job). Steps in training and development program.</p>	10
Practical	<ul style="list-style-type: none"> • <i>Visit to nearby by labour oriented organization and take notes of prepared periodical HRP and its procedure of recruitment and selection.</i> • <i>Understand and prepared report on training and development methods applied in the nearest visited organization/ industry.</i> 	5
Unit 3: Theory	<p>[A] Performance Appraisal- Concept, Process, Methods of performance appraisal, Ethics in performance appraisal. Merit Rating and its significance.</p> <p>[B] Human Resource Remuneration – Concept of remuneration, Meaning of wages and salary, Objectives of wages</p>	10

	and salary administration, factors affecting remuneration, Method of remuneration, Incentives plans and fringe benefits.	
Practical	<ul style="list-style-type: none"> • Visit nearest organization to do the micro analysis of performance appraisal system. Prepare a report contain methods of performance appraisal used in respective organization. • Visit local organizations & check compensation methods and tools applied 	5
Unit 4: Theory	<p>Recent Trends in Human Resource Management:</p> <p>[A] Human Resource Information System (HRIS) - Concept and need for HRIS, Advantages and Uses of HRIS Designing of HRIS.</p> <p>[B] Managing Human Resource in Virtual Organization (VO)- Meaning, Features and Types of VOs - Difference between Traditional and Virtual Organization, HRM in VOs</p>	10
Practical	<p><i>Search and download the articles/ research articles through internet. News paper reports on virtual organization. Study the</i></p> <p><i>Scenario of virtual organization focusing on human resource.</i></p> <p><i>Prepare a review report and submit.</i></p>	5
	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Human Resource Management – A South- Asian Perspective by Robert L. Mathis, John H. Jackson, Manas Ranjan Tripathy. 2. Angelo DeNisi , Ricky Griffin, HR with Mind Tap, Cengage Publication, 2020, Edition: 5th. 3. Scott A. Snell, Shad Morris, Managing Human Resources with MindTap, Cengage Publication, Edition: 18th, 2019. 4. Human Resource Management by Garry Dessler, Biju Varkkey, 14th edition 5. Managing Human Resources by Luis R. Gomez -Mejia, David Balkin, Robert L. Cardy, VIIth Edition. 6. Human Resource Management an experiential approach – H John Bernardin – 4th edition. 7. Human Resource Management Text & Cases – K Aswathappa. Personnel & Human Resource Management text & cases – P. Subba Rao 8. Managing Human Resources Wayne F. Cascio, Ranjeet Nambudiri – 8th edition. 9. Compensation Management – Dr. Kanchan Bhatia. 10. Human Resource Management: Text and Cases,- S.SKhanna: S. Chand Publication, New Delhi. 	

	<p>Factors influencing pricing, pricing methods and recent trends in pricing.</p> <p>C. Place mix: meaning and concept of channel of distribution. Types of channel of distribution or intermediaries, factors influencing selection of channels, types of distribution strategies. Concept of logistics and supply chain management.</p> <p>D. Promotion mix: meaning, elements of promotion mix, advertising: definition, importance, limitations, types of media, 5 M's of advertising.</p>	
Practical	<p>Online exercise: Visit any website of FMCG organization, study its marketing mix. Prepare a handwritten report and submit.</p>	5
Unit 4: Theory	<p>A. Branding decisions – concept of branding advantages and disadvantages of branding. Types of Branding.</p> <p>B. Packaging decision – Concept, Packaging advantages and disadvantages. Features and functions of packaging.</p> <p>C. Digital Marketing – Introduction, scope, nature. Tools of digital marketing. Advantages of digital marketing.</p>	10
Practical	<p>Make a list of consumable products used at your home and study the branding as well as study the packaging and prepare a handwritten report on at least five products and submit.</p>	5
	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Kotler Phillip, Keller Kevin Lane, Koshy Abrahamand Jha Mithileshwar, Marketing Management - a south Asian perspective, Pearson Prentice Hall. 2. Louis E. Boone, David L. Kurtz, Contemporary Marketing with MindTap, Cengage Publication, 2019, 18th Edn. 3. Charles W. Lamb , Joe F. Hair , Dr. Dheeraj Sharma , Carl McDaniel, MKTG: A South-Asian Perspective, Cengage Publication, 2016 	

No. of Credit :02	Shivaji University, Kolhapur Syllabus of M.Com Faculty of Commerce and Management Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24 M.Com –I Semester- I Title of Paper- Business Administration P-IV Management Information System	Hrs :30
Course Outcomes:	After completion of course students will be able to – <ol style="list-style-type: none"> 1. Understand the role of IS in organizations and its impact on decision-making and business processes. 2. Learn about different types of information systems and their functionalities. 	
UNI T1	Introduction to Information Systems: Basic Concepts of Information System, Role of data and information, Organization structures, Business Process, Systems Approach and introduction to Information Systems. IS Resources and components of Information System, Decision making process, Types of Decisions , Phases in decision making	
UNI T2	Types of Information Systems: Introduction to TPS,OAS,KWS and its significance MIS-Introduction, need, objectives characteristics and significance DSS- Introduction, need, objectives characteristics and significance ESS- Introduction, need, objectives characteristics and significance	
References	<ul style="list-style-type: none"> •Management Information System, W.S Jawadekar, Tata Mc Graw Hill Publication. • Management Information System, David Kroenke, Tata Mc Graw Hill Publication. • MIS: Management Perspective, D.P. Goyal, Macmillan Business Books. • MIS and Corporate Communications, Raj K. Wadwha, Jimmy Dawar, P. Bhaskara Rao, Kanishka Publishers. • MIS: Managing the digital firm, Kenneth C. Landon, Jane P. Landon, Pearson Education 	

	<p style="text-align: center;">Shivaji University, Kolhapur Syllabus of M.Com Faculty of Commerce and Management Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24 M.Com –I Semester- II BUSINESS ADMINISTRATION Paper V (Corporate Governance and Business Ethics) Course Outcomes: After Studying this course, students shall be able to:</p> <ol style="list-style-type: none"> 1) To make students aware of evil effects of corporate scam/scandals and attempts madeworldwide to prevent it 2) To acquaint the students with the best global practices of corporate governance. 3) To familiarize the students with the founding principles of fairness, transparency andaccountability 4)To expose the students to the roles of various stakeholders and board committees constitutedto ensure corporate governance in a company. 5) To aware them about the business ethics in global perspective. 	
	Total 60 Hours	4 Credits
Unit	Contents	No. of Hours
U nit 1: Theory	<p>Introduction to Corporate Governance: : Corporate Scandals: Enron Scandal, Lehman Brothers Scandal, Harshad Mehata Scam, Satyam Computers Scandal, Punjab National Bank Scam : Effects of Corporate Scandals: Effects of scandals/scams on economy, society and shareholders, Potential consequences of Poor Corporate Governance : Corporate Governance: Meaning & Definitions, OECD Principles of Corporate Governance, Scope of Corporate Governance, Importance of Corporate Governance : Models of Corporate Governance: Anglo-American Model, The German Model, The Japanese Model & Indian Model</p>	10
Pr actical	<ol style="list-style-type: none"> i) Collect the information on corporate scams/scandals and prepare a report on the amount involved in it and the nature of fraud or unethicalbehaviour , & ii)Choose any two companies and compare and contrast their corporate governance practices 	5
U nit 2: Theory	<p>Directors and Corporate Governance: : Landmarks in Emergence of Corporate Governance: Cadbury Committee, Higgs Committee, Kumar Mangalam Birla Committee, Naresh Chandra Committee , The CII Code : The Directors: Meaning of Directors, Types of Directors, Statutory and General Duties of Directors : The Board of Directors: Structure and Composition of Board, Unitary and Two-Tier Boards, Composition and Functions of Nomination Committee, Remuneration Committee. 2.4: Governance Responsibilities : Role of Board of Directors in Corporate Governance, Roles of Chairman and CEO</p>	10

Practical	<p>i) Scrutinize the annual reports of any two companies and prepare a report on composition of their board of directors and types of directors, &</p> <p>ii) Prepare a report on the decisions taken by Nomination Committee & Remuneration Committee of companies</p>	5
Unit 3: Theory	<p>Shareholders, Auditors & Corporate Governance :</p> <p>: Shareholders: Meaning & Types of Shareholders, Rights & Duties of Equity Shareholders, Protection to Minority Shareholders</p> <p>: Responsibilities of Shareholders: Role of Shareholders in Corporate Governance , Shareholder activism and its effects on Corporate Governance</p> <p>: Auditors: Meaning of Auditors, Auditors Role in Corporate Governance</p> <p>: Audit Committee: Meaning & Constitution, SEBI Guidelines in regard to Audit Committee, Role and Functions of the Audit Committee, Views of Blue Ribbon Committee regarding Audit Committee, Audit Failure</p>	10
Practical	<p>i) Analyze the annual reports of companies and prepare a report on their shareholding patterns, &</p> <p>ii) Analyze the auditors' report contained in the annual report of the company</p>	5
Unit 4: Theory	<p>Business Ethics & Corporate Governance:</p> <p>: Business Ethics: Concept & definitions, Sources of ethics, Ethics and Human Rights, Importance of doing business on merit</p> <p>: Ethical Principles in Business: Ethical principles in business from Indian Perspective, Corporate Citizenship, Factors affecting ethical decision making</p> <p>: Ethics in International Business: Home and host country's regulations and compulsions of international agencies, The US Sarbanes-Oxley Act, 2002</p> <p>: Wider Concept of Social Responsibility: Balance between profit and social / moral obligations and survival, Judicious use of natural resources, Kyoto Protocol concern of global warming</p>	10
Practical	<p>i) Collect the annual reports of public limited companies and list out the corporate social responsibilities discharged by them, &</p> <p>ii) Enlist the initiatives taken to encounter the problem of global warming</p>	5
	<p>Reference Books:</p> <ol style="list-style-type: none"> 1) C. V. Baxi, 'Corporate Governance' -Excel Books, New Delhi 2) Neeti Shikha, Geetanjali Sharma, Corporate Governance in India: Principles and Policies, Cengage Publication, 2018, 1st edn. 3) Shailendra Kumar, Alok Kumar Rai, Business Ethics, Cengage Publication, 2019, 1st Edn. 4) Geeta Rani & R. K. Mishra, 'Corporate Governance: Theory and Practice'-Excel Books, New Delhi 5) Dr. S. Singh, 'Corporate Governance: Global Concepts and Practices'-Excel Books, New Delhi 6) Mallin, Christine A., 'Corporate Governance', Oxford University Press. 7) Parthasarthy, 'Corporate Governance: Principles, Mechanisms and Practices', Biztantra Publishers, New Delhi 8) C. Fernando, 'Corporate Governance-Policies, Principles and Practices', Pearson Publications, New Delhi 9) Balsubramanian, 'Corporate Governance' 10) Chakraborty, 'Values and Ethics for Organizations'-Oxford University Press 11) Hartman, Chatterjee, 'Perspectives in Business Ethics'-Oxford 	

	<p>University Press</p> <p>12) Crane & Matten, 'Business Ethics' -Oxford University Press</p> <p>13) Mitra, 'Its only Business'-Oxford University Press</p> <p>14) Fraedrich, Ferrel, 'Business Ethics'</p> <p>15) Bajaj & Agarwal, 'Business Ethics', Biztantra Publishers, New Delhi</p> <p>16) N. K. Uberoi, 'Environment Management'- Excel Books, New Delhi</p> <p>Relevant websites may also be referred.</p>	
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	Shivaji University, Kolhapur Syllabus of M.Com Faculty of Commerce and Management Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24 M.Com –I Semester- II Title of Paper- Business Administration P-VI (Financial Management)	
	Course Outcomes: After Studying this course, students shall be able to: 5. Understand the basic concepts in Financial Management. 6. Calculate Payback period, NPV, IRR. 7. Calculate the Working capital. 8. Explain the capital budgeting and capital structure decisions.	
	Total 60 Hours	4 Credits
Unit	Contents	No. of Hours
Unit 1: Theory	Introduction to Financial Management- Introduction- Meaning and scope of financial management – Finance functions, - Importance of financial management, Profit Maximization v/s Wealth Maximization. Role of the finance manager in the modern globalized world.	10
Practical	Visit to the Financial institution and get knowledge about the role of finance manager	5
Unit 2: Theory	Capital Budgeting: Meaning Techniques of capital budgeting, payback period, Net present value method, Nature of capital investment decisions. Investment Evaluation Criteria -NPV, IRR, Profitability Index, Payback Period, Accounting Rate of Return, NPV and IRR Comparison - Capital Rationing. Risk Analysis in Capital Budgeting.	10
Practical	Group discussion on Capital budgeting and its techniques	5
Unit 3: Theory	Working capital: Meaning, types, Operating cycle, Factors determining working capital requirements, Sources of working capital, Calculation of working capital.	10
Practical	Calculate and prepare report on working capital calculations of any Industry	5
Unit 4: Theory	Capital Structure decisions: Net Income Approach, Net operating Approach, Traditional Approach, Leverages - Financial, Operating and combined, EBIT-EPS Analysis.	10
Practical	Visit to Industry to study their capital structure	5
	Reference Books: 1. Financial Management: Prasanna Chandra 2. Financial Management : Khan and Jain 3. Financial Management : P.V. Kulkarni 4. Financial Management : S. C. Sweena 5. Financial Management : Hogland	
	Shivaji University, Kolhapur	

	<p>Syllabus of M.Com Faculty of Commerce and Management Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24 M.Com –I Semester- II Title of Paper- Business Administration P-VII (International Marketing)</p>	
	<p>Course Outcomes: After Studying this course, students shall be able to:</p> <ol style="list-style-type: none"> 9. Understand the concept of International marketing 10. Analyze at primary level the business environment in India for foreign entrants. 11. Understand the concepts of STP and Marketing mix in international marketing. 12. Describe the EXIM policy, Foreign Trade policy and such related policies applicable to International Marketing. 	
	<p>Total 60 Hours 4 Credits</p>	
Unit	Contents	No. of Hours
Unit 1: Theory	<p>International Marketing: International Dimensions Of Marketing, Benefits Of International Marketing, Challenges And Opportunities In International Marketing, Quality Considerations In International Marketing, Underlying Forces Of International Marketing, Global Vs. International Marketing Management, Internationalization Stages, International Marketing Decisions. Alternative Market Entry Strategies. International Marketing Research: Breadth and scope of international marketing research. Global Marketing Information System. Careers in International Marketing.</p>	10
Practical	<p>Visit a local company dealing in international marketing. Learn the process of international marketing the company undertake. Study the hurdles and the way the company encounters hurdles.</p>	5
Unit 2: Theory	<p>Planning For International Marketing: The Planning Process. Global Marketing Environment: Demographic Environment, Economic Environment, Socio-Cultural Environment, Legal and Statutory Environment, Political Environment, Global segmentation, Targeting and Positioning. Global E- Marketing, E-Marketing technology and environment, global e-marketing communication, models, services.</p>	10
Practical	<p>In the local company interview the decision maker(s) to understand the environmental implications in international marketing. Students can also read the English dailies to know the international business scenario to study the environmental implications on business in general and marketing in specific.</p>	5
Unit 3: Theory	<p>International Marketing Mix. Product Decision: Product characteristics, product design, Geographic Expansion strategic alternatives, new product development. Product life cycle in International</p>	10

	<p>market.</p> <p>Pricing decisions: Global pricing strategies, environmental influences on pricing, transfer pricing. Global pricing policy alternatives. Approaches to international pricing. Price Escalation.</p> <p>International Marketing Channels: Channel objectives and constraints, Channel Structure, Channel strategy for new market entry.</p> <p>Integrated Marketing Communication and international advertising: Sales promotions in international markets. International Advertising and strategy. Media planning and analysis. Campaign execution and advertising agency.</p>	
Practical	Study online the international brands launched in India on Marketing mix. Prepare a report and submit.	5
Unit 4: Theory	<p>EXIM Policy Government of India (in force at the time): Export Promotion. Export Promotion councils. Bi-lateral treaties and international marketing.</p> <p>EXIM Bank. Export Financing. Managing Exchange rate fluctuations.</p> <p>Foreign trade policy of Government of India. (The policy in force is applicable)</p> <p>Settlement of International Disputes.</p>	10
Practical	Online Assignment: Study the role of export promotion councils from website prepare a report. Study the bi-lateral treaties signed by Government of India and prepare a report on its benefits to industry dealing in international marketing.	5
	<p>Reference Books:</p> <p>Cateora Philip R., Graham John L., International Marketing, Tata Mc-Graw Hill Publishing Company Limited, New Delhi.</p> <p>Michael R. Czinkota , Ilkka A. Ronkainen, 'International Marketing, Cengage Publication, 2013, Edition: 10th.</p> <p>Vasudeva P.K., International Marketing, Excel Books, 4th Edn.</p> <p>Joshi Rakesh Mohan, International Marketing, Oxford University Press, 2nd Edn.</p>	

No. of Credits:2	Shivaji University, Kolhapur Syllabus of M.Com Faculty of Commerce and Management Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24 M.Com –I Semester- II Title of Paper- Business Administration P-VIII Artificial Intelligence Applications for Management	Hrs:30
Course Outcome	After completion of course students will be able to – 1. Understand of artificial intelligence (AI) and its applications in various business domains. 2. Understand AI applications in managerial decision-making.	
Unit 1	Introduction to Artificial Intelligence Definition , history and evaluation of AI, Types of AI: Narrow AI vs. General AI, Foundations of AI: Machine learning, deep learning, and natural language processing , AI Implementation and Challenges, Future Trends in AI	
Unit2	AI Applications in Business and Decision-making AI for Marketing and Customer Analytics:- Customer segmentation and profiling using AI techniques, Recommender systems for personalized marketing ,Predictive analytics for customer behavior analysis, AI for Operations and Supply Chain Management:- Demand forecasting and inventory optimization with AI, Supply chain network optimization using AI algorithms ,Predictive maintenance and quality control, AI-enabled process improvement and resource allocation AI Strategy and Implementation Strategic implications of AI adoption in organizations, AI project lifecycle and implementation strategies, Data acquisition and preparation for AI projects, Change management and organizational impact of AI adoption	
References	"Artificial Intelligence: A Modern Approach" by Stuart Russell and Peter Norvig "Artificial Intelligence: Foundations of Computational Agents" by David L. Poole and Alan K. Mackworth "Artificial Intelligence: Structures and Strategies for Complex Problem Solving" by George F. Luger "Machine Learning: A Probabilistic Perspective" by Kevin P. Murphy	

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Shivaji University, Kolhapur Syllabus of M.Com Faculty of Commerce and Management Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24 M.Com –I Semester-I Elective I (BM): Paper I Business Management			
Course Outcomes	Understand the theoretical aspects of management and strategic management Describe the theoretical aspects of management and strategic management Understand the contemporary issues in management.		
Marks : 80	Total Hours of Teaching: 60	Theory: 60	Practical: Student Workload
Syllabus Contents:			
Unit 1: a) Theory	Introduction to Management: Definition, Nature, Significance, Managerial Skills, Mitzberg's Role, Management as a Profession, Code of Conduct for Managers. Functional areas of Management - Human Resource, Finance, Production and Marketing.		15 Hours
b) Practical	<i>Visit any organisation and study the role of managers. Visit and study the functional activities of the companies. Submit the hand written report to the College/ Institution/ Department</i>		
Unit 2: a) Theory	Contribution towards Management Thought: A) Contribution of Frank Gilbreth, Mary Parker Follett. Tom Peters and Robert Waterman. B) Organizational Learning Approach- Need and Evaluation. Virtual Organization - Features and Implications.		15 Hours
b) Practical	<i>Visit any organization and study the management thought of concern organization and submit the hand written report to the College/ Institution/ Department.</i>		
Unit 3: a) Theory	Strategic Management: (A) Concept, Importance, Levels of Strategy, Strategic Intent, Different type of Strategies, Strategic Analysis and Choice - Corporate Level Analysis (GAP analysis, BCG Matrix, GE9 Cell Matrix), Industry Level Analysis (Porter's 5 Forces Model). (B) Strategy implementation and control- Techniques of Strategy Evaluation - Functional Issues, Behavioural Issues and McKinsey's 7-S Model. Strategic Control Technique.		15 Hours
b) Practical	<i>Visit to company, bank, NGOs etc. and study the adopted strategies by the same. Develop strategies for the companies. Submit the best suggested strategies for the visited company to the College/ Institution/ Department.</i>		
Unit 4: a) Theory	Contemporary Issues in Management: (A) Ethical Issues- Social, Cultural, Financial, Marketing and Environment related Issues. (B) Management of 21 st Century Organization - Challenges and Opportunities in E-Commerce, E-Business and M-Commerce.		15 Hours
b) Practical	<i>Visit to company, social organizations etc. for collecting 21st Century issues in management and submit the hand written report about ethical issues and challenges before the organization to the College/ Institution/ Department.</i>		

Note:	Practical should be considered for Internal Examination for 5 (Five) Marks (Out of 10 Internal Marks)	
Reference Books: <i>In Search of Excellence</i> - Tom Peters and Robert H. Waterman, Strategic management – Azhar Kazmi Principles of management – P.C.Tripathi and P.N.Reddy Principles of Management – Koontz, O'Donnell and Weihrich		

	Shivaji University, Kolhapur Syllabus of M.Com Faculty of Commerce and Management Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24 M.Com –I Semester-II Elective I(BM): Paper II Organisational Behaviour		
Marks : 80	Total Hours of Teaching: 60	Theory: 60	
Course Outcomes:	Describe theoretical concepts of organizational Behaviour. Classify types of personalities Summarize types of conflicts. Summarize adoption of organizational culture.	Number of hours lecture	
Unit 1	Introduction to Organizational Behaviour: Concept, significance, Nature and scope of OB, contributing disciplines to OB, relationship between management and organizational Behaviour, Ethical issues in OB, Historical Development of OB, Models of OB.	15	
Practical	Visit any nearby organization and observe management functions perform therein and report. Submit handwritten report.		
Unit 2	Individual and Group Behaviour: A. Foundations of Individual Behaviour – Personality (Concepts, Determinants and types), Perception (meaning, process, factors affecting perception)., Attitude (Concept, formation and types), Values (Concept, types and formation) and Job Satisfaction (Concept, Determinants and Measurements), Learning (Meaning, determinants, principles) B. Foundations of Group Behaviour: Definition and importance of group, Types of group, Process of group development, Group Behaviour (Norms, Cohision, Role intergroup Conflicts), Group performance factors, Quality Circle and Work Teams.	15	
Practical 2	Classify the types of personality of sample employees in nearby organization.		

Unit 3	<p>Organisational Conflict and Negotiation</p> <p>A. Organizational Conflict: Concept, types, sources and levels of organizational conflict, Traditional and modern approach to conflict, Functional and dysfunctional organizational conflict, conflict process, resolution of conflict.</p> <p>B. Negotiation: bargaining strategies, the negotiation process, individual differences in negotiation effectiveness, third party negotiations.</p>	15
Practical 3	Prepare a poster on organizational conflicts and their resolution.	
Unit 4	<p>Organizational Culture and Work Life Balance:</p> <p>A. Organizational culture: Definition, types, functions, creating, sustaining and changing culture a culture.</p> <p>B. Quality of Work life: concept, constituents of QWL, QWL in Indian context. Managing work life conflicts in organizations.</p>	15
Practical 4	Prepare a report on organizational culture adopted in hereby organization.	
<p>References:</p> <ol style="list-style-type: none"> 1. Management and Organizational Behaviour – P. Subbarao 2. Organizational Behaviour – Keith davis 3. Organizational Behaviour – Stephen Ronnins 4. Organizational Behaviour – Dr. Anjali Ghanekar 5. Organizational Behaviour – Dr. C.B.Gupta 6. Organizational Behaviour – Dr. S.S.Khanka 7. Organizational Behaviour – Stephen Robbins & Timothy Judge, 15th Edition, Pearson, Prentice Hall. 		

Shivaji University, Kolhapur
 Syllabus of M.Com
 Faculty of Commerce and Management
 Syllabus in accordance with NEP 2020
 Introduced from Academic Year 2023-24
 M.Com –I Semester-I
 Elective II (ME): **Paper I**
Managerial Economics

COURSE OUTCOMES:

- 1 Student should able to understand the variables and components of Managerial Economics
- 2 Students should study the applications of demand analysis and concepts related consumer's behaviors.
- 3 Student should aware regarding production, price determination and pricing practices and they should able to apply these in business decision making policies.
- 4 Student should understand the business cycle phenomenon and inflation for business decision making.

UNIT -1	Introduction to Managerial Economics Meaning, Nature, Scope and Importance Economic Theory and Managerial Theory Role and Responsibilities of manager- managerial Economics and Decisions making Objectives of Business Firm	15
UNIT -2	Demand Analysis and Consumer Behavior Demand Function Concept and Types of Elasticity of Demand Measurement of Price Elasticity of Demand- Applications of Elasticity of Demand in Managerial decision Revealed Preference Theory – Theory of Consumer's Choice under Risks Demand Forecasting : Meaning and Methods	15
UNIT -3	Theory of Production, Price Determination and Pricing Practices Production Function : Short run, Long run and Cob-Douglas – Break Even Analysis Price and Output Determination under Monopolistic Competition and	15

	Oligopoly (Collusive and Non-Collusive) Pricing Practices: Cost Plus, Multiple, Dumping and Transfer Capital Budgeting- Criteria for Project Appraisal	
UNIT -4	Theory of Business Cycles and Inflation Meaning, Phases of Business Cycles Theories of Business Cycles: Cob-Web, Hicks Monetary theories of Inflation : Friedman theory, Income theory Structurlist theories :Mark up theory by Ackley- Bottleneck theory by Eckstim	15
<p>References –</p> <ol style="list-style-type: none"> 1. Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd. 2 Oliver J. Blanchard, Macroeconomics, Pearson Education 3 G. S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education 4 Shapiro, Macroeconomic Analysis 5 Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, Macroeconomic, McGraw-Hill Education 6 Mithani D.M. Money, Banking, International Trade and Public Finance, 7 Vaish M.C. Monetary Theory 8 Agarwal H.S. Principles of Economics 9 Haberler, Theory of International trade 10 K.K.Dewett, Monetary Theory 11 H.L.Ahuja,Macro Economics: Theory and Policy 12 Jhingan M.L. Macro Economic Theory 12 Gupta S.B. Monetary Economics 		

Instructions: 1) Que.1 and 2 are compulsory

2) Attempt any three questions from Que. no 3 to 6

Case Study	16
Short answer type question (Any two out of three)	16
Long question	16
Long question	16
Long question	16
Q. 6 Write Short Notes (Any two out of three)	16

Shivaji University, Kolhapur
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 Faculty of Commerce and Management
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 Introduced from Academic Year 2023-24
 M.Com –I Semester-II
 Elective II (ME): **Paper II**
International Business

COURSE OUTCOMES:

1. Students will understand the global economic and business world.
2. Students will equip with proper knowledge, abilities and skills of international business environment.
3. Students will get acquainted with the functions and mechanism of international financial institutions.
4. Students will enable with the knowledge of the plans and strategies to succeed at international business platform.

UNIT -1	<p>International Business Environment</p> <p>1.1. Nature and Scope</p> <p>Issues in foreign investment-technology transfer, pricing and regulations,</p> <p>Human resource issues and Environmental issues</p> <p>Emerging economies and trade blocks</p>	15
UNIT -2	<p>International Marketing</p> <p>International Marketing – meaning, features, need and problems</p> <p>Entry strategies, market selection</p> <p>International production and supply chains</p> <p>Methods of Payments in international trade</p>	15
UNIT -3	<p>International Business Regulations</p> <p>3.1 Bilateral and multilateral trade laws</p>	15

	<p>WTO- Settlement and Dhoha round of talks</p> <p>Dispute settlement mechanism under WTO</p> <p>Problems of Patent laws</p>	
UNIT 4	<p>International Economy and India</p> <p>India's foreign trade in post globalization era</p> <p>India and IMF, IBRD</p> <p>Role of India in SAARC</p> <p>BRICS and India</p>	15
<p>References –</p> <ol style="list-style-type: none"> 1. Mead R. (2004) International Management: Cross Cultural Dimensions, 3rd ed. New York Wiley 2. Vyuptakesh Sharan, (2004) International Business: Concept, Environment and Strategy, Pearson education, Singapore 3. Yarbrough B V (2005) The World Economy: Trade and Finance, 7th Ed Thomas south western USA 4. Manab Adhikari, Global (2006) Business Management(An International economic environment), Macmillan India Ltd 5. Hill C.W. L. and jain A. K.(2007) International Business Competing in Global market Place, McGraw Hill New Delhi 6. Graham John L, Salwan Prashant, Cateora Philip R, (2008)International Marketing 13th Ed. Tata McGraw- Hill, 7. Varshney R.L. and Bhattacharya B, (2012)International Marketing Management -An Indian Perspective, 24th Ed S.Chand New Delhi 8. Jeevnandam C. International Business S.Chand New Delhi 2008 9. Paul Justein International Business, 5th Ed (2011)Prentice Hall of India,Pvt Ltd new Delhi 10. Keegan Warren J. and Green Mark C. Global Marketing,4th Ed.(2009) Prentice Hall India,Pvt Ltd 11. Bhalla V. K. and Ramu S.S.(2009)International Business Environment, Anmol Prakashan New Delhi 		

Shivaji University, Kolhapur
Syllabus of M.Com
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Introduced from Academic Year 2023-24
M.Com –I Semester-I (Minor)
Research Methodology

Course Outcomes	<ol style="list-style-type: none"> 1. Familiarity with basics of research. 2. Designing research protocol for research problem. 3. Preparation of the instrument for data collection. 4. Ability of analysis and interpretation of data. 	
Expected Skills Impartation(Through theory and Practical's)	<ol style="list-style-type: none"> 1. Identifying and selecting research problem, 2. Preparing research design. 3. Preparing questionnaire/schedule and collecting data. 4. Analyzing and interpreting data and writing research report. 	
Marks : 80	Total 60 Hours	
Syllabus Contents:		
Unit 1: a) Theory	<p>Basics of Research:</p> <p>Meaning and objectives of research, research in commerce and Management, Types of research, review of literature, research process, methods of research: Case study and survey method.</p>	15 Hours
b) Practical	<ol style="list-style-type: none"> (a) Identification of research problem. (b) Classification of research problem according to types. (c) Formulation of research questions and objectives. 	
Unit 2: a) Theory	<p>Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design, Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Design- sampling techniques: random and non-random sampling methods.</p>	15 Hours
b) Practical	<ol style="list-style-type: none"> (a) Preparation of Research Design. (b) Formulation of Hypothesis. (c) Selection of appropriate sampling design. 	
Unit 3: a) Theory	<p>Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation.</p>	15 Hours
b) Practical	<ol style="list-style-type: none"> (a) Preparation of questionnaire 	

	(b) Preparation of interview schedule/observation schedule (c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.) (d) Classification of data and tabulation.	
Unit 4: a) Theory	Analysis and Interpretation of Data using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression) Hypothesis testing by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test, layout of research project, steps involved in report writing, requisites of good research report.	15 Hours
b) Practical	(a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test. (c) Report writing according to objectives and hypothesis. [Use any suitable software for the purpose of (a) and (b)]	
Note:	Questions on theory as well as problems/case on each unit should be asked in university examinations.	
Reference Books:		
<ol style="list-style-type: none"> 1. Michael V. P. 'Research Methodology in Management, Himalaya Publishing House, New Delhi 2. Krishnasawami O. R. and Ranganathan M., 'Methodology of Research in Social Sciences', Himalaya Publishing House, New Delhi 3. Kothari C. R., 'Research Methodology-Methods and Techniques', New Age International Publisher 4. Pauline V. Young, 'Scientific Social Surveys and Research', Prentice-Hall of Indian Pvt. Ltd., New Delhi. 5. Sachdeva J. K., Business Research Methodology, Himalaya Publishing House, New Delhi 6. Gupta S. C., "Fundamentals of Statistics", Himalaya Publishing House. 7. Gupta S. P. "Statistical Methods", Sultan Chand and Sons, New Delhi 		
Suggested Additional Readings:		
<ol style="list-style-type: none"> 1) Chawla, Deepak and Sondhi, Neena (2018). Research Methodology Concept and Cases, Noida: Vikas Publishing House Pvt. Ltd. 2) Kishore, Ravi M. (2018). Business Statistics, 		
Suggested Research Journal :		
<ol style="list-style-type: none"> 1) Indian Journal of Commerce 2) Indian Journal of Accounting 3) Indian Journal of Marketing 4) Management Accountant 5) Vikalp 6) Decision 7) IIMB Review 		

Shivaji University Kolhapur
Syllabus in accordance with NEP- 2020
 Introduced from Academic Year 2023-24
M.Com. Part –I, Semester II
On the Job Training (OJT)

Course Outcomes	<ol style="list-style-type: none"> 1. Expose the students to the real life situation 2. Develop an ability of critical thinking 3. Analyse the problem in an organisation and suggest remedial actions 4. Gain working knowledge of the job/profession to get insights of the business
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Marks: 100	Credits : 4
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Guidelines for the Internship

1. On the Job Training (OJT) is to be completed by the student at any commercial organisation/NGO. For this purpose, the organisations may include office of Chartered Accountant, Cost and Management Accountant, Company Secretary, Management Consultant, Government or Semi-Government organisation, cooperative society, bank, local authority etc (The list is for reference only; not exhaustive; other similar organisations can be considered for OJT)
2. OJT is to be completed by the student under the guidance of mentor from the college as well as industry/organisation guide/mentor where he/she is doing internship/apprenticeship.
3. OJT Report is to be prepared which shall be based on the field work and a copy of it has to be submitted to the college/ university department before commencement of semester end examination.
4. The OJT Report shall consist of the following: Title page should cover the following:
 - a. Name of the intern (student)
 - b. Name of the internal guide and external guide/mentor
 - c. Name of the college/university department
 - d. Organisation where internship is conducted
 - e. Duration in which internship was completed
 The main text of the report should consist of:
 - a. Profile of the organisation
 - b. Details of work done during the internship
 - c. Key learning/takeaways/ skills acquired during the internship
 - d. Responsibilities handled during the internship
 - e. Problems faced during the internship
 - f. Any significant contribution/solution provided to the organisation during the internship
 - g. Conclusion
 - h. Attendance sheet (day-wise) signed by industry/organisation guide.
5. Internship/Apprenticeship report shall consist of around 40 to 50 typed pages.
6. All recognized P.G. Teachers and also teachers teaching to M. Com Course under the Faculty of Commerce and Management are eligible to work as mentor or guide of the trainee.

7. Total duration of OJT shall be of 120 hours. The college/university department has flexibility to allow the students to complete the Internship/Apprenticeship at any time during the semester, but the report of OJT has to be submitted before commencement of semester end examination.
8. In case of students registered on distance mode and who are already working/employed, they have to submit the OJT report. However, they can complete OJT in the same organisation where they are working/employed. Those students who are registered on distance mode, but not working/employed anywhere, have to complete OJT as per the guidelines given to the regular students.
9. Evaluation of On the Job Training

There shall be evaluation of a maximum of 100 marks for OJT on the following criterion and shall be done by internal guide/mentor

Sr. No.	Criterion for Evaluation	Maximum Marks
1	Attendance and Engagement	10
2	Relevance of Internship/Apprenticeship with curriculum	10
3	Responsibilities handled during Internship/Apprenticeship	20
4	Skills acquired during Internship/Apprenticeship	20
5	Contribution of Intern/Apprentice to the organisation	20
6	Internship/Apprenticeship Report	20
Total		100

