



**Anekant Education Society's**

**Tuljaram Chaturchand College, Baramati**

**(Autonomous)**

**Two Year Master Degree Program in Commerce**

**(Faculty of Commerce and Management)**

**CBCS Syllabus**

**M.Com. Part I Semester -II**

**For Department of Commerce**

**Tuljaram Chaturchand College, Baramati**

**Choice Based Credit System Syllabus (2023 Pattern)**

**(As Per NEP 2020)**

**To be implemented from Academic Year 2023-2024**

**Title of the Programme: M.Com****Preamble**

AES's Tuljaram Chaturchand College has made the decision to change the syllabus of across various faculties from June, 2023 by incorporating the guidelines and provisions outlined in the National Education Policy (NEP), 2020. The NEP envisions making education more holistic and effective and to lay emphasis on the integration of general (academic) education, vocational education and experiential learning. The NEP introduces holistic and multidisciplinary education that would help to develop intellectual, scientific, social, physical, emotional, ethical and moral capacities of the students. The NEP 2020 envisages flexible curricular structures and learning based outcome approach for the development of the students. By establishing a nationally accepted and internationally comparable credit structure and courses framework, the NEP 2020 aims to promote educational excellence, facilitate seamless academic mobility, and enhance the global competitiveness of Indian students. It fosters a system where educational achievements can be recognized and valued not only within the country but also in the international arena, expanding opportunities and opening doors for students to pursue their aspirations on a global scale.

In response to the rapid advancements in commerce and management and the evolving approaches in various domains of Commerce and Management and related subjects, the Board of Studies in Business Administration, Law and International Business, Accounting, Taxation, Financial Markets and Portfolio Management, Cost and Management Accounting and Marketing at Tuljaram Chaturchand College, Baramati, Pune, have developed the curriculum for the first semester of M.Com., which goes beyond traditional academic boundaries. The syllabus is aligned with the NEP 2020 guidelines to ensure that students receive an education that prepares them for the challenges and opportunities of the 21<sup>st</sup> century. This syllabus has been designed under the framework of the Choice Based Credit System (CBCS), taking into consideration the guidelines set forth by the National Education Policy (NEP) 2020, LOCF (UGC), NCrF, NHEQF, Prof. R.D. Kulkarni's Report, Government of Maharashtra's General Resolution dated 20th April and 16th May 2023, and the Circular issued by SPPU, Pune on 31st May 2023.

A commerce master degree equips students with the knowledge and skills necessary for a diverse range of fulfilling career paths. Master graduates in commerce find opportunities in various fields, including Accounting and taxation, Management, Marketing, Business

Administration, Finance and financial services, Share Trading, Entrepreneurships, Professionals, Consultancies, Teaching and many other domains. Throughout their three-year degree program, students explore the several components of commerce and management from local to global. They learn to identify and analyses several aspects of Commerce and Management, understand their importance by comparing at local, national and global levels. The curriculum also delves into the intricate relationship between recent trends in commerce and management and the changing business environment, examining how recent changes and business cultural develops over the time. Students specializing in commerce gain an understanding of the subjects like Accounting, Business Administration, Marketing, Finance, Human Resources, etc. By acquiring these comprehensive skills and knowledge, graduates are well-prepared to embark on rewarding careers that contribute to a better understanding of our world and address the challenges of our ever-changing business era.

Overall, revising the commerce syllabus in accordance with the NEP 2020 ensures that students receive an education that is relevant, comprehensive, and prepares them to navigate the dynamic and interconnected world of today. It equips them with the knowledge, skills, and competencies needed to contribute meaningfully to society and pursue their academic and professional goals in a rapidly changing business world.

## Programme Specific Outcomes (PSOs)

- PSO1. Problem Analysis:** Illustrate the ability to analyze business related problems in both rural and urban areas and propose effective solutions accounting, taxation and other related field.
- PSO2. Socio-economic Survey Project:** Possess the skills necessary to conduct socio-economic survey projects, enabling them to assess the development status of specific social groups or sections of society by considering business phenomena.
- PSO3. Individual and Teamwork:** Effectively collaborate as individuals and as members or leaders in diverse teams and multidisciplinary settings of the business and professions.
- PSO4. Application of Modern Technology:** Apply various modern technologies for data collection and field surveys applicable to current business scenario.
- PSO5. Effective Business Communication:** Enable to communicate with the help of modern means of communication at local and global level.
- PSO6. Critical Thinking:** Demonstrate the ability to understand and address critical issues in personal and professional life.
- PSO7. Development of Observation Skills:** Through field experiences, students will develop strong observational skills and the ability to identify socio-economic problems in localities.
- PSO8. Human perception and behaviour:** Understanding and learning human perception and behaviour to acquire the commerce knowledge over the time, is essential to improve decision making process.
- PSO9. Effective Citizenship:** Exhibit empathetic social and economic concern, an equity-centred approach to national development, and actively engage in civic life through volunteering as business leader.
- PSO10. Management Skills:** Understand and apply management principles to their work, functioning effectively as individuals and as members or leaders in diverse, multidisciplinary teams.
- PSO.11 Ethics:** Recognize different value systems, including their own, understand the moral dimensions of their decisions, and take responsibility for their actions in personal and professional life.
- PSO12. Business Ethics and Sustainability:** Comprehend the societal and ethical impact of their knowledge and exhibit an understanding of the need for sustainable development.
- PSO13. Identification of critical problems and issues:** Detection and identification of the critical problems and spatial issues are essential for business sustainable development.

**Anekant Education Society's**  
**Tuljaram Chaturchand College, Baramati**  
*(Autonomous)*

**Board of Studies (BOS) in Business Administration,  
 Law and International Business**

From 2022-23 to 2024-25

Sr. No.	Name	Designation
1.	<b>Dr. Janardhan K. Pawar</b>	Chairman
2.	<b>Dr. Niranjan R. Shah</b>	Member
3.	<b>Dr. Vivek A. Bale</b>	Member
4.	<b>Mr. Mahesh S. Phule</b>	Member
5.	<b>Ms. Shweta Borawake</b>	Member
6.	<b>Dr. Nandini M. Deshpande</b>	Vice-Chancellor Nominee
7.	<b>Dr. Nandkumar L. Kadam</b>	Expert from other University
8.	<b>Dr. Rejeshkumar Chetiwal</b>	Expert from other University
9.	<b>CA Ashutosh Limye</b>	Industry Expert
10.	<b>Dr. Leena Modi</b>	Meritorious Alumni
11.	<b>Ms. Shipra Singh</b>	Student Representative

**Board of Studies (BOS) in Accounting, Taxation,  
Financial markets and Portfolio Management**

From 2022-23 to 2024-25

Sr. No.	Name	Designation
1	<b>Dr. Niranjan R. Shah</b>	Chairman
2	<b>Dr. Janardhan K. Pawar</b>	Member
3	<b>Dr. Vivek A. Bale</b>	Member
4	<b>Prof. Dinesh S. Gore</b>	Member
5	<b>Prof. Manisha B. Bhosale</b>	Member
6	<b>Dr. Kishorkumar Bhosale</b>	Member as VC Nominee
7	<b>Dr. Annasaheb M. Gurav</b>	Member as Expert from Other University
8	<b>Dr. Mrs. Harsha Chougule</b>	Member as Expert from Other University
9	<b>CA. Anand Shah</b>	Member as Industry Expert
10	<b>Mr. Swapnil Mutha</b>	Member as Meritorious Alumni
11	<b>Dr. Reshma Pathan</b>	Invitee as Subject Teacher
12	<b>Prof. Ravindra More</b>	Invitee as Subject Teacher
13	<b>Mr. Gaurav Mhase</b>	Invitee as Student Representative

**Board of Studies (BOS) in Cost and Management  
Accounting**

From 2022-23 to 2024-25

<b>Sr. No.</b>	<b>Name</b>	<b>Designation</b>
1.	<b>Dr. Vivek A. Bale</b>	Chairman
2.	<b>Dr. Janardhan K. Pawar</b>	Member
3.	<b>Dr. Niranjana R. Shah</b>	Member
4.	<b>Dr. Megha R. Badve</b>	Member
5.	<b>Mr. Dinesh S. Gore</b>	Member
6.	<b>Ms. Shweta Borawake</b>	Member
7.	<b>Dr. Subhash Wavhal</b>	Vice-Chancellor Nominee
8.	<b>Dr. Kalyani Nazare</b>	Expert from other University
9.	<b>Lt Dr. G Ranganathan</b>	Expert from other University
10.	<b>CMA Anuradha Dhawalikar</b>	Industry Expert
11.	<b>Ms. Bhgyashree Wable</b>	Meritorious Alumni
12.	<b>Mr. Gaurav Mhase</b>	Student Representative

**Board of Studies (BOS) in Marketing**

From 2022-23 to 2024-25

<b>Sr. No.</b>	<b>Name</b>	<b>Designation</b>
1.	<b>Dr. Megha R. Badve</b>	Chairperson
2.	<b>Dr. Janardhan K. Pawar</b>	Member
3.	<b>Dr. Vivek A. Bale</b>	Member
4.	<b>Ms. Shweta Borawake</b>	Member
5.	<b>Dr. Madhavi Kamthe</b>	Vice-Chancellor Nominee
6.	<b>Dr. Sanjay Parab</b>	Expert from other University
7.	<b>Dr. Rupesh Shah</b>	Expert from other University
8.	<b>Dr. Bhagyshree Tekwade</b>	Industry Expert
9.	<b>Mr. Sushilkumar Somani</b>	Meritorious Alumni
10.	<b>Mr. Bhagyesh Birajdar</b>	Student Representative



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Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati  
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**Credit Distribution Structure for M. Com. Part I (2023 Pattern)**

Year (2 Year PG)	Le ve l	Se m. (2 Yr)	Major		Research Methodol ogy (RM)	OJ T/F P	RP	Cu m. Cr.	Degr ee
			Mandatory	Electives					
I	6. 0	Se m-I	COM-501-MJM: Management Accounting (Credit 04)	COM-511-MJE(A): Production and Operation Management (Credit 04) COM-511-MJE(B): Advanced Cost Accounting (Credit 04) COM-511-MJE(C): Marketing Techniques (Credits 04)	COM-521- RM: Research Methodolo gy for Business (Credit 04)	--	--	22	PG Dipl oma (afte r 3 Year Degr ee)
			COM-502-MJM: Advanced Accounting (Credit 04)						
			COM-503-MJM: Income Tax (Credit 04)						
			COM-504-MJM: Strategic Management (Credit 02)						
		Se m- II	COM-551-MJM: Financial Analysis and Control (Credit 04)	COM-561-MJE(A): Financial Management (Credit 04) COM-561-MJE(B): Costing Technique & Responsibility Accounting (Credit 04) COM-561-MJE(C): Consumer Behaviour (Credits 04)	--	CO M- 581- OJ T/F P: OJ T/F P Cre dit	--	22	
			COM-552-MJM: Specialized Areas in Accounting (Credit 04)						
			COM-553-MJM: Business Taxation (Credit 04)						
			COM-554-MJM: Industrial Economics (Credit 02)						

						04			
<b>Cum. Cr. For PG Diploma</b>		<b>28</b>		<b>8</b>	<b>4</b>	<b>4</b>	<b>--</b>	<b>44</b>	

**Anekant Education Society's**  
**Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati**  
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**Course Structure for M.Com. Part I (2023 Pattern)**

Sem	Course Type	Course Code	Course Title	Theory/ Practical	No. of Credits
<b>I</b>	Major (Mandatory)	COM-501-MJM	Management Accounting	Theory	04
	Major (Mandatory)	COM-502-MJM	Advanced Accounting	Theory	04
	Major (Mandatory)	COM-503-MJM	Income Tax	Theory	04
	Major (Mandatory)	COM-504-MJM	Strategic Management	Theory	02
	Major (Elective)	COM-511-MJE(A)	Production and Operation Management	Theory	04
		COM-511-MJE(B)	Advanced Cost Accounting		
		COM-511-MJE(C)	Marketing Techniques		
Research Methodology (RM)	COM-521-RM	Research Methodology for Business	Theory	04	
<b>Total Credits Semester I</b>					<b>22</b>
<b>II</b>	Major (Mandatory)	COM-551-MJM	Financial Analysis and Control	Theory	04
	Major (Mandatory)	COM-552-MJM	Specialized Areas in Accounting	Theory	04
	Major (Mandatory)	COM-553-MJM	Business Taxation	Theory	04
	Major (Mandatory)	COM-554-MJM	Industrial Economics	Theory	02
	Major (Elective)	COM-561-MJE(A)	Financial Management	Theory	04
		COM-561-MJE(B)	Costing Techniques and Responsibility Accounting		
		COM-561-MJE(C)	Consumer Behaviour		
	On Job Training (OJT)/Field Project (FP)	COM-581-OJT/FP	On Job Training/Field Project relevant to the major course.	Training/ Project	04
<b>Total Credits Semester-II</b>					<b>22</b>
<b>Cumulative Credits Semester I and II</b>					<b>44</b>

**CBCS Syllabus as per NEP 2020 for M. Com. Part-I  
(2023 Pattern)**

<b>Name of the Programme</b>	<b>: M. Com</b>
<b>Programme Code</b>	<b>: PCOM</b>
<b>Class</b>	<b>: M. Com. Part- I</b>
<b>Semester</b>	<b>: II</b>
<b>Course Type</b>	<b>: Major (Mandatory)</b>
<b>Course Code</b>	<b>: COM-551-MJM</b>
<b>Course Title</b>	<b>: FINANCIAL ANALYSIS AND CONTROL</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of Lectures</b>	<b>: 60</b>

**Course Objectives:**

1. To enable students to acquire sound knowledge of the concepts of Cost of Capital, methods and techniques to determination of Cost of Capital.
2. To impart the knowledge of marginal costing techniques.
3. To make the students to develop competence with their usage in managerial decision making and control.
4. To help students to develop skills for applying analytical thinking to resolve the business problems.
5. To know the concept of capital budgeting, its usage in making long term investment decisions in business.
6. To Understand the evaluation techniques and methods of capital budgeting.
7. To impart the knowledge of budget and budgetary control and describe the primary functions of different types of budgets.

**Course Outcomes (COs):**

**By the end of the course, students will be able to:**

- CO1. Enable students to acquire sound knowledge about Cost of Capital and its determination.
- CO2. Impart the knowledge of marginal costing techniques.
- CO3. Develop competence with their usage in managerial decision making and control.
- CO4. Develop skills for applying analytical thinking to resolve the business problems.
- CO5. Know the concept of capital budgeting, its usage in making long term investment decisions in business.
- CO6. Understand the evaluation techniques and methods of capital budgeting.

CO7. Impart the knowledge of budget and budgetary control and describe the primary functions of different types of budgets.

### Topics and Learning Points

Unit No.	Content	No. of Lectures
<b>1</b>	<b>COST OF CAPITAL</b> 1.1. Meaning - Definition 1.2. Measurement of specific costs - Cost of Debts – Cost of Preference Shares – Cost of Equity Shares – Cost of Retained earnings. 1.3. Weighted Average Cost of Capital	<b>10</b>
<b>2</b>	<b>MARGINAL COSTING</b> 2.1. Meaning and Definitions, Objectives of Marginal Costing 2.2. Advantages and limitations of Marginal Costing 2.3. Fixed and Variable cost, Contribution, 2.4. Break-even analysis, Profit volume ratio, Limiting factor	<b>12</b>
<b>3</b>	<b>LONG TERM INVESTMENT DECISIONS</b> 3.1. Capital budgeting – Meaning and Importance 3.2. Evaluation technique and methods - Pay back, rate of Return, Discounted Pay Back Period- Discounted Cash flow - Net Present Value - Internal Rate of Return, - Profitability Index.	<b>12</b>
<b>4</b>	<b>BUDGET AND BUDGETARY CONTROL</b> 4.1. Meaning and Definition 4.2. Types of budgets 4.3. Practical exercise on Cash Budget and Flexible budget	<b>14</b>

**References:**

- R. N. Anthony, G. A. Walsh: Management Accounting
- M. Y. Khan. K. P. Jain: Management Accounting
- I. M. Pandey: Management Accounting
- J. Betty: Management Accounting
- S. N. Maheshwari: Principles of Management Accounting

**Assessment Pattern:**

<b>Internal Assessment</b> (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, Lab Practical, Assigning Internship to Students etc.)	<b>: 40 Marks</b>
<b>External Examination</b> (For external examination the Question Paper should consist of:	<b>: 60 Marks</b>

Theory Questions: 30% & Problems: 70%)	
<b>Total Marks</b>	<b>: 100 Marks</b>

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### Mapping of Program Outcomes with Course Outcomes

**Class: M.Com.-I (Sem. II)**

**Subject: FINANCIAL ANALYSIS AND CONTROL**

**Course: FINANCIAL ANALYSIS AND CONTROL**

**Course Code: COM-551-MJM**

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

CO	PO1	PO2	PO3	PO4	PO5	PO10
CO 1	3				3	3
CO 2	3	3			3	3
CO 3		3				2
CO 4		3		3		3
CO 5	3	3		3	3	3
CO 6	3	3		3	3	3
CO 7	3		3			3

#### Justification for the Mapping:

##### **PO1 (Comprehensive Knowledge and Coherent Understanding):**

- CO1: Enable students to acquire sound knowledge about Cost of Capital and its determination.
- CO2: Impart the knowledge of marginal costing techniques.
- CO5: Know the concept of capital budgeting, its usage in making long term investment decisions in business.
- CO6: Understand the evaluation techniques and methods of capital budgeting.
- CO7: Impart the knowledge of budget and budgetary control and describe the primary functions of different types of budgets.

##### **PO2 (Procedural Knowledge and Practical Skill):**

- CO2: Impart the knowledge of marginal costing techniques.

- CO3: Develop competence with their usage in managerial decision making and control.
- CO4: Develop skills for applying analytical thinking to resolve the business problems.
- CO5: Know the concept of capital budgeting, its usage in making long term investment decisions in business.
- CO6: Understand the evaluation techniques and methods of capital budgeting.

**PO3 (Communication Skills):**

- CO7: Impart the knowledge of budget and budgetary control and describe the primary functions of different types of budgets.

**PO4 (Critical Thinking and Problem-Solving Skills):**

- CO4: Develop skills for applying analytical thinking to resolve the business problems.
- CO5: Know the concept of capital budgeting, its usage in making long term investment decisions in business.
- CO6: Understand the evaluation techniques and methods of capital budgeting.

**PO5 (Independent Learning):**

- CO1: Enable students to acquire sound knowledge about Cost of Capital and its determination.
- CO2: Impart the knowledge of marginal costing techniques.
- CO5: Know the concept of capital budgeting, its usage in making long term investment decisions in business.
- CO6: Understand the evaluation techniques and methods of capital budgeting.

**PO10 (Multidisciplinary Competence):**

- CO1: Enable students to acquire sound knowledge about Cost of Capital and its determination.
- CO2: Impart the knowledge of marginal costing techniques.
- CO3: Develop competence with their usage in managerial decision making and control.
- CO4: Develop skills for applying analytical thinking to resolve the business problems.
- CO5: Know the concept of capital budgeting, its usage in making long term investment decisions in business.
- CO6: Understand the evaluation techniques and methods of capital budgeting.

- CO7: Impart the knowledge of budget and budgetary control and describe the primary functions of different types of budgets.

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**CBCS Syllabus as per NEP 2020 for M. Com. Part-I  
(2023 Pattern)**

<b>Name of the Programme</b>	<b>: M. Com</b>
<b>Programme Code</b>	<b>: PCOM</b>
<b>Class</b>	<b>: M. Com. Part-II</b>
<b>Semester</b>	<b>: II</b>
<b>Course Type</b>	<b>: Major (Mandatory)</b>
<b>Course Code</b>	<b>: COM-552-MJM</b>
<b>Course Title</b>	<b>: SPECIALIZED AREAS IN ACCOUNTING</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of Lectures</b>	<b>: 60</b>

**Course Objectives:**

1. To acquire the knowledge of accounting for corporate restructuring.
2. To aware about the accounting procedure for amalgamation or absorption of the companies.
3. To understand the accounting procedure of internal reconstruction of the company.
4. To understand the accounting procedure of construction contracts.
5. To Learn about the principles to be followed while taking credit for profit on incomplete contracts.
6. To impart the knowledge about accounting for service sector industries.
7. To acquire the knowledge of recording of Visitors Ledgers, OPD-IPD registers, Logbook etc.



## Course Outcomes (COs):

### By the end of the course, students will be able to:

- CO1. Acquire the knowledge of accounting for corporate restructuring.
- CO2. Aware about the accounting procedure for amalgamation or absorption of the companies.
- CO3. Understand the accounting procedure of internal reconstruction of the company.
- CO4. Understand the accounting procedure of construction contracts.
- CO5. Learn about the principles to be followed while taking credit for profit on incomplete contracts.
- CO6. Impart the knowledge about accounting for service sector industries.
- CO7. Acquire the knowledge of recording of Visitors Ledgers, OPD-IPD registers, Logbook etc.

## Topics and Learning Points

Unit No.	Content	No. of Lectures
<b>1</b>	<b>ACCOUNTING FOR CORPORATE RESTRUCTURING</b> 1.1. Accounting for Amalgamation 1.2. Accounting for Absorption	<b>14</b>
<b>2</b>	<b>ACCOUNTING FOR INTERNAL RECONSTRUCTION</b> 2.1. Preparation of Scheme of internal Reconstruction 2.2. Journal Entries, 2.3. Preparation of Capital Reduction Account, 2.4. Preparation of Balance Sheet after reconstruction,	<b>10</b>
<b>3</b>	<b>ACCOUNTING FOR CONSTRUCTION CONTRACTS</b> 3.1. Introduction - 3.2. Completion Method, Provision for foreseeable losses 3.3. Principles to be followed while taking credit for profit on incomplete contracts. 3.4. Valuation & disclosure of Work-in-progress, escalation clause etc. 3.5. Preparation of contract accounts	<b>12</b>

<b>4</b>	<b>ACCOUNTING FOR SERVICE SECTORS</b> 4.1. Hotel Accounting – Visitors’ Ledgers, Room Rate, Preparation of Income & Expenditure Account 4.2. Hospital Accounting – OPD & IPD Register, Preparation of Final A/c 4.3. Transport Accounting – Logbook, Preparation of Final Accounts	<b>12</b>
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**References:**

- Shukla and Grewal: Advanced Accounting (S. Chand & Co Ltd. New Delhi)
- Jain and Narang: Advanced Accounting (Kalyani Publishers, Ludhiana)
- Sr. K. Paul: Accountancy, Volume-I and II (New Central Book Agency, Kolkata)
- R. K. Lele and Jawaharlal: Accounting Theory (Himalaya Publishers)
- Dr. L. S. Porwal: Accounting Theory (Tata McGraw Hill).
- Robert Anthony, D.F. Hawkins: Accounting Text & Cases (Tata McGraw Hill)
- S.N. Maheshwari: Corporate Accounting, Viakas Publishing House Pvt. Ltd. New Delhi)
- Dr. Ashok Sehgal & Dr. Deepak Sehgal: Advanced Accounting (Taxmann, New Delhi).

**Assessment Pattern:**

<b>Internal Assessment</b> (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, Lab Practical, Assigning Internship to Students etc.)	<b>: 40 Marks</b>
<b>External Examination</b> (For external examination the Question Paper should consist of: Theory Questions: 30% & Problems: 70%)	<b>: 60 Marks</b>
<b>Total Marks</b>	<b>: 100 Marks</b>

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**Mapping of Program Outcomes with Course Outcomes**

**Class: M.Com.-I (Sem. II)**

**Subject: SPECIALIZED AREAS IN ACCOUNTING**

**Course: SPECIALIZED AREAS IN ACCOUNTING**

**Course Code: COM-552-MJM**

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

CO	PO1	PO2	PO3	PO4	PO5	PO10	PO12
CO 1	3	3				3	
CO 2	3	2				3	3
CO 3	3				3	2	3
CO 4	2				3		3
CO 5	3			3	3		
CO 6	2	3		3	2	3	3
CO 7	2	3	3	3	2	3	3

**Justification for the Mapping:**

**PO1 (Comprehensive Knowledge and Coherent Understanding):**

- CO1: Acquire the knowledge of accounting for corporate restructuring.
- CO2: Aware about the accounting procedure for amalgamation or absorption of the companies.
- CO3: Understand the accounting procedure of internal reconstruction of the company.
- CO4: Understand the accounting procedure of construction contracts.
- CO5: Learn about the principles to be followed while taking credit for profit on incomplete contracts.
- CO6: Impart the knowledge about accounting for service sector industries.
- CO7: Acquire the knowledge of recording of Visitors Ledgers, OPD-IPD registers, Logbook etc.

**PO2 (Procedural Knowledge and Practical Skill):**

- CO1: Acquire the knowledge of accounting for corporate restructuring.
- CO2: Aware about the accounting procedure for amalgamation or absorption of the companies.
- CO6: Impart the knowledge about accounting for service sector industries.
- CO7: Acquire the knowledge of recording of Visitors Ledgers, OPD-IPD registers, Logbook etc.

**PO3 (Communication Skills):**

- CO7: Acquire the knowledge of recording of Visitors Ledgers, OPD-IPD registers, Logbook etc.

**PO4 (Critical Thinking and Problem-Solving Skills):**

- CO4: Understand the accounting procedure of construction contracts.
- CO5: Learn about the principles to be followed while taking credit for profit on incomplete contracts.
- CO6: Impart the knowledge about accounting for service sector industries.

**PO5 (Independent Learning):**

- CO3: Understand the accounting procedure of internal reconstruction of the company.
- CO4: Understand the accounting procedure of construction contracts.
- CO5: Learn about the principles to be followed while taking credit for profit on incomplete contracts.
- CO6: Impart the knowledge about accounting for service sector industries.
- CO7: Acquire the knowledge of recording of Visitors Ledgers, OPD-IPD registers, Logbook etc.

**PO10 (Multidisciplinary Competence):**

- CO3: Understand the accounting procedure of internal reconstruction of the company.
- CO4: Understand the accounting procedure of construction contracts.
- CO5: Learn about the principles to be followed while taking credit for profit on incomplete contracts.
- CO6: Impart the knowledge about accounting for service sector industries.

- CO7: Acquire the knowledge of recording of Visitors Ledgers, OPD-IPD registers, Logbook etc.

**PO12 (Traditional Knowledge into Modern Application):**

- CO2: Aware about the accounting procedure for amalgamation or absorption of the companies.
- CO3: Understand the accounting procedure of internal reconstruction of the company.
- CO4: Understand the accounting procedure of construction contracts.
- CO6: Impart the knowledge about accounting for service sector industries.
- CO7: Acquire the knowledge of recording of Visitors Ledgers, OPD-IPD registers, Logbook etc.

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**CBCS Syllabus as per NEP 2020 for M. Com. Part-I  
(2023 Pattern)**

<b>Name of the Programme</b>	<b>: M. Com</b>
<b>Programme Code</b>	<b>: PCOM</b>
<b>Class</b>	<b>: M. Com. Part-I</b>
<b>Semester</b>	<b>: II</b>
<b>Course Type</b>	<b>: Major (Mandatory)</b>
<b>Course Code</b>	<b>: COM-553-MJM</b>
<b>Course Title</b>	<b>: BUSINESS TAX ASSESSMENT</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of Lectures</b>	<b>: 60</b>

**Course Objectives:**

1. To acquire the knowledge of assessment of companies and partnership firm under Income Tax Act, 1961.
2. To acquire the knowledge of assessment of Co-operative Societies and applicable deductions under IT Act, 1961.
3. To know about various exemptions available to assessment of income of Charitable Trust under IT Act.
4. To impart the knowledge of different provisions regarding clubbing of income and set-off and carry forward of losses under IT Act.
5. To know the different provisions regarding Advance payment of tax, TDS, TCS.
6. To acquire the knowledge regarding Types of return, Procedure of filling return, Types of assessment etc.
7. To impart the students to get knowledge of GST classifications, Registration procedure under GST law, input tax credit etc.
8. To acquaint the students to get knowledge of filing return under IT Act as well as GST Laws.

### Course Outcomes (COs):

**By the end of the course, students will be able to:**

- CO1. Acquire the knowledge of assessment of companies and partnership firm under Income Tax Act, 1961.
- CO2. Acquire the knowledge of assessment of Co-operative Societies and applicable deductions under IT Act, 1961.
- CO3. Know about various exemptions available to assessment of income of Charitable Trust.
- CO4. Impart the knowledge of different provisions regarding clubbing of income and set-off and carry forward of losses under IT Act.
- CO5. Know the different provisions regarding Advance payment of tax, TDS, TCS.
- CO6. Acquire the knowledge about return of income and assessment of income under IT Act.
- CO7. Impart the students to get knowledge of GST classifications, Registration procedure under GST law, input tax credit etc.
- CO8. Acquaint the students to get knowledge of filing return under IT Act as well as GST Laws.

Topics and Learning Points		
Unit No.	Content	No. of Lectures
1	<b>ASSESSMENT OF COMPANIES AND FIRM</b> 1.1. Assessment of Companies 1.2. Assessment of Firm	12
2	<b>ASSESSMENT OF CO-OPERATIVE SOCIETIES AND TRUSTS</b> 2.1. Assessment of Co-operative Societies 2.2. Assessment of Charitable Trusts	12

<b>3</b>	<b>MISCELLANEOUS PROVISIONS</b> 3.1. Clubbing of income and Set-off and carry forward of losses. 3.2. Deduction and Collection of Tax at Source (TDS and TCS) 3.3. Advance Payment of Tax - Interest Payable and receivable 3.4. Types of return, Procedure of filling return, Types of assessment 3.5. Tax authorities	<b>12</b>
<b>4</b>	<b>INTRODUACTION TO GST</b> 4.1. Introduction to GST-Key Concepts 4.2. Classification of GST (CGST, SGST, IGST, UGST, Cess) 4.3. Registration under GST 4.4. Supply under GST- Valuation of Supply (Numerical on Valuation and Calculation of Tax), Place of Supply. 4.5. Input Tax Credit under GST and Returns	<b>12</b>

**References:**

- Dr. Vinod Singhania: Direct Taxes, Law and Practice, Taxman Publication, New Delhi
- Dr. Girish Ahuja and Ravi Gupta: Direct Taxes, Bharat Law House, New Delhi.
- T. N. Manoharan: Handbook of Income Tax Laws
- Gaur & Narang: Income Tax.
- Dr. Vinod Singhania: Indirect Taxes, Law and Practice, Taxman Publication, New Delhi
- Dr. Vinod Singhania – Goods and Services Tax
- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
- [www.efilingincometax.gov.in](http://www.efilingincometax.gov.in)
- [www.icai.org.in](http://www.icai.org.in)

**Assessment Pattern:**

<b>Internal Assessment</b> (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, Lab Practical, Assigning Internship to Students etc.)	<b>: 40 Marks</b>
<b>External Examination</b> (For external examination the Question Paper should consist of: Theory Questions: 30% & Problems: 70%)	<b>: 60 Marks</b>
<b>Total Marks</b>	<b>: 100 Marks</b>

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**Mapping the Program Outcomes (PO) with Course Outcomes (CO)**

**Class: M.Com.-I (Sem. II)**

**Subject: BUSINESS TAX ASSESSMENT**

**Course: BUSINESS TAX ASSESSMENT**

**Course Code: COM-553-MJM**

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

CO	PO1	PO2	PO3	PO4	PO5	PO10	PO12
CO 1	3	3		3		3	3
CO 2	3			3		3	2
CO 3	3				3	2	3
CO 4	2	2			3	3	2
CO 5	3	3		3	3	3	3
CO 6	2	3		3	3	3	3
CO 7			3				3
CO 8			3				

### **Justification for the Mapping:**

#### **PO1 (Comprehensive Knowledge and Coherent Understanding):**

- CO1: Acquire the knowledge of assessment of companies and partnership firm under Income Tax Act, 1961.
- CO2: Acquire the knowledge of assessment of Co-operative Societies and applicable deductions under IT Act, 1961.
- CO3: Know about various exemptions available to assessment of income of Charitable Trust.
- CO4: Impart the knowledge of different provisions regarding clubbing of income and set-off and carry forward of losses under IT Act.
- CO5: Know the different provisions regarding Advance payment of tax, TDS, TCS.
- CO6: Acquire the knowledge about return of income and assessment of income under IT Act.

#### **PO2 (Procedural Knowledge and Practical Skill):**

- CO1: Acquire the knowledge of assessment of companies and partnership firm under Income Tax Act, 1961.
- CO4: Impart the knowledge of different provisions regarding clubbing of income and set-off and carry forward of losses under IT Act.
- CO5: Know the different provisions regarding Advance payment of tax, TDS, TCS.
- CO6: Acquire the knowledge about return of income and assessment of income under IT Act.

#### **PO3 (Communication Skills):**

- CO7: Impart the students to get knowledge of GST classifications, Registration procedure under GST law, input tax credit etc.
- CO8: Acquaint the students to get knowledge of filing return under IT Act as well as GST Laws.

#### **PO4 (Critical Thinking and Problem-Solving Skills):**

- CO1: Acquire the knowledge of assessment of companies and partnership firm under Income Tax Act, 1961.
- CO2: Acquire the knowledge of assessment of Co-operative Societies and applicable deductions under IT Act, 1961.
- CO5: Know the different provisions regarding Advance payment of tax, TDS, TCS.
- CO6: Acquire the knowledge about return of income and assessment of income under IT Act.

**PO5 (Independent Learning):**

- CO3: Know about various exemptions available to assessment of income of Charitable Trust.
- CO4: Impart the knowledge of different provisions regarding clubbing of income and set-off and carry forward of losses under IT Act.
- CO5: Know the different provisions regarding Advance payment of tax, TDS, TCS.
- CO6: Acquire the knowledge about return of income and assessment of income under IT Act.

**PO10 (Multidisciplinary Competence):**

- CO1: Acquire the knowledge of assessment of companies and partnership firm under Income Tax Act, 1961.
- CO2: Acquire the knowledge of assessment of Co-operative Societies and applicable deductions under IT Act, 1961.
- CO3: Know about various exemptions available to assessment of income of Charitable Trust.
- CO4: Impart the knowledge of different provisions regarding clubbing of income and set-off and carry forward of losses under IT Act.
- CO5: Know the different provisions regarding Advance payment of tax, TDS, TCS.
- CO6: Acquire the knowledge about return of income and assessment of income under IT Act.

**PO12 (Traditional Knowledge into Modern Application):**

- CO1: Acquire the knowledge of assessment of companies and partnership firm under Income Tax Act, 1961.
- CO2: Acquire the knowledge of assessment of Co-operative Societies and applicable deductions under IT Act, 1961.
- CO3: Know about various exemptions available to assessment of income of Charitable Trust.
- CO4: Impart the knowledge of different provisions regarding clubbing of income and set-off and carry forward of losses under IT Act.
- CO5: Know the different provisions regarding Advance payment of tax, TDS, TCS.
- CO6: Acquire the knowledge about return of income and assessment of income under IT Act.

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## NEP 2020 for M.Com. Part I Semester II (2023 Pattern)

<b>Name of the Programme</b>	: M.Com.
<b>Programme Code</b>	: PCOM
<b>Class</b>	: M.Com. Part I
<b>Semester</b>	II
<b>Course Type</b>	: Major Mandatory (Theory)
<b>Course Code</b>	: COM-554-MJM
<b>Course Title</b>	: Industrial Economics
<b>No. of Credits</b>	02
<b>No. of Teaching Hours</b>	30

### Course Objectives:

1. To describe the concepts related to industrial economics and its application.
2. To introduce the students to the emerging changes in the modern industrial economics.
3. To give students an overview of industrial economics.
4. To make the students know about the concepts used in industrial economics.
5. To make the students understand the theories of industrial location.
6. To impart knowledge about industrial imbalance in India
7. To impart knowledge about industrial finance and its sources.

### Course Outcomes:

**By the end of the course, students will be able to:**

- CO1.** Accurately describe the concepts related to industrial economics in their day to day life or professional life.
- CO2.** Demonstrate the comprehensive understanding about the theories of industrial locations.
- CO3.** Discuss the characteristics, advantages and disadvantages of industrial economics in the modern world.
- CO4.** Demonstrate the various reasons for balanced regional industrial development.
- CO5.** Understand the causes and measures of Industrial imbalance in India.
- CO6.** Use various Sources of Industrial Finance- private, Public and cooperative sector
- CO7.** Understand the need, government's policy, direct investment, foreign institutional

investment.

## Topics and Learning Points

### **UNIT1: Introduction and Concepts (10 Lectures)**

- 1.1 Meaning, Nature, Scope, Need and Significance of Industrial Economics
- 1.2 Industrial Combinations- causes, mergers and amalgamations, industrial monopoly control of monopolies
- 1.3 Sellers' Concentration, Economies of Scale
- 1.4 Product Pricing – theories and evidence

### **UNIT2: Industrial Location (10 Lectures)**

- 2.1 Meaning of Industrial Location, Factors Affecting Location of Industries
- 2.2 Theories of Industrial Location- Alfred Weber's theory, Sargent Florence Theory
- 2.3 Industrial Imbalance –Need for balanced regional industrial development-Causes and Measures of Industrial imbalance
- 2.4 Regional Industrial Imbalance in India – Extent and Government Policy Measures for Balanced Regional Industrial Development

### **UNIT3: Industrial Finance and Indian Industrial Growth (10 Lectures)**

- 3.1 Meaning, Scope, Importance of Industrial Finance
- 3.2 Sources of Industrial Finance- private, public and cooperative sector, shares, debentures, bonds, deposits, loans etc.
- 3.3 Foreign Capital- need, government's policy, direct investment, foreign institutional Investment,
- 3.4. Form of Foreign Capital: Euro issues, GDR, ADR, External commercial borrowings
- 3.5 Performance and Problems of Micro, Small, Medium Enterprises

### **References:**

1. Industrial Economics: Indian Perspective, Cherunilam, F., Himalaya Publishing House, Mumbai
2. Industrial Economy of India, Sivya K V and Das, VBM, Sultan Chand, Mumbai
3. Industrial Economics, Sing, A. and A.N.Sadhu, Himalaya Publishing House, Mumbai
4. Industrial Economics, Burthwal R R, Wiley Eastern Ltd, New Delhi
5. Performance Appraisal of PEs in India: Conceptual Approach", in Public Enterprises in India, Jyotsna and Narayan B, Chug Publications, Allahabad.

## Mapping of Program Outcomes with Course Outcomes

**Class:** M.Com Part I, Sem II

**Subject:** Industrial Economics

**Course:** Industrial Economics

**Course Code:** COM-554-MJM

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Programme Outcomes (POs)														
Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14
CO 1	3	2												
CO 2														
CO 3			1											
CO 4				3					2	2		3		
CO 5			2								1		3	
CO 6					2		1	3						2
CO 7						3								

### Justification for the Mapping

**PO1: A Comprehensive Knowledge and Coherent Understanding**

CO1: Students will describe the concepts related to industrial economics in their day to day life or professional life.

**PO2: Procedural Knowledge and Practical Skill**

CO1: Students will apply their knowledge of different techniques of industrial economics such for data collection and analysis by them in an organization.

**PO3: Communication Skills**

CO3: Students will apply their industrial economics skills effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

**PO4: Critical Thinking and Problem-Solving Skills**

CO4: Students will implement the various industrial economics skills related to business and business activities applicable according to the need of the business organization in the day to day practices.

**PO5: Independent Learning**

CO6: Students will apply various terminologies of industrial economics in the practice of management of the business.

**PO6: Leadership Quality- Global and Multicultural Perspective**

CO7: Students will direct, plan and formulate and analyse the industrial economics which is implemented in the business organization and provide the feedback accordingly.

**PO7: Teamwork**

CO6: Students will apply knowledge of industrial economics ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

**PO8: Ethical Responsibility**

CO6: Students will apply procedural industrial economics skills and research ethical standards and an ability to apply these with a sense of responsibility within the workplace.

**PO9: Innovation, Employability and Entrepreneurial Skills**

CO4: Students will implement the various industrial economics strategies planning and planning procedure applicable according to the need of the business organization in the day to day practices.

**PO10: Multidisciplinary Competence**

CO5: Students will direct, plan and formulate and industrial economics analyse the day to day strategies which is implemented in the production and operation management of business organization and provide the feedback accordingly.

**PO11: Value Inculcation through Community Engagement and Field Work**

CO5: Students will direct, plan and formulate and industrial economics analyse the required strategies which is implemented in the business organization in production and operations.

**PO12: Traditional Knowledge into Modern Application**

CO4: Students will implement the various industrial economics models applicable according to the need of the business organization in the day to day practices.

**PO13: Design and Development of System**

CO5: Students will formulate and analyse the required industrial economics analysis procedure which is implemented in the business organization.

**PO14: Research-Related Skills**

CO6: Students will apply industrial economics research related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

## CBCS Syllabus as per NEP 2020 for M.Com. Part I Semester I (2023 Pattern)

<b>Name of the Programme</b>	: M.Com.
<b>Programme Code</b>	: PCOM
<b>Class</b>	: M.Com. Part I
<b>Semester</b>	II
<b>Course Type</b>	: Major Elective (Theory)
<b>Course Code</b>	: COM-561-MJE(A)
<b>Course Title</b>	: Financial Management
<b>No. of Credits</b>	04
<b>No. of Teaching Hours</b>	60

### Course Objectives:

1. To describe the concepts related to financial management and its application.
2. To understand and develop the deep insight of financial management.
3. To understand & identify business problems involving financial management function, planning and control, design development and quality management.
4. To demonstrate awareness and importance of application, operation management.
5. To develop skills necessary to effectively analyze and synthesize the many inter relationship inherent in complex socio-economic finance systems.
6. To increase the knowledge and perspective to gain from emerging trends in financial management.
7. To make students aware about the role of financial management in the firm or organization.

**By the end of the course, students will be able to:**

### Course Outcomes:

- CO1.** Accurately describe the concepts related to financial management in their day to day life or professional life.
- CO2.** Demonstrate the understanding about the process of financial management.
- CO3.** Describe the characteristics, advantages and disadvantages of financial management in the organization.
- CO4.** Apply the various supply chain management strategies applicable according to the need of the business organization in the day to day management practices.
- CO5.** Apply the process of financial management in business organization when as required.
- CO6.** Use various terminologies of financial management in the practice of financial management of the business.
- CO7.** Plan, formulate, control and analyze the strategy which is implemented in the business

### Topics and Learning Points

organization and provide the feedback accordingly with the help of financial management.

#### **UNIT1: Introduction to Financial Management (15 Lectures)**

1.1 Introduction and Nature and Scope of Financial Management

1.2 ; **Financial Goals Conflict of interest between the stakeholders**

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1.3 Functions of Financial Manager

1.4 Changing Financial Environment, Emerging Challenges faced by the Finance

Manager.

## **UNIT2: Financing Decisions and Cost of Capital**

**(15 Lectures)**

2.1 Sources of Capital: a) Short term Sources of Capital: Trade credit, Commercial bank loans, Commercial paper, a specific type of promissory note, Secured loans b) Sources of Long Term Capital Equity, Debt, Term Loan, and Preference share, Hybrid Securities, Internal Funds- Issues relating Financing Decisions.

2.2 Cost of Capital: Computation of Cost of Equity-cost of Debt-Cost of Preference Capital-Cost of Internal Reserve Weighted Average Cost of Capital

## **UNIT3: Leverage and Capital Structure Analysis**

**(15 Lectures)**

3.1 Analysis of Operating Leverage and Financial Leverage

3.2 Combined Financial and Operating Leverage

3.3 Concept of Capital Structure: Determinants

3.4 Theories of Capital Structure

3.5 Relevance and Irrelevance

3.6 Problems of Optimal Capital Structure

## **UNIT 4: Corporate Restructuring**

**(15 Lectures)**

4.1 Conceptual Framework, Financial Framework

4.2 Tax Aspect of Amalgamation, Merger and Demergers

4.3 Legal and Procedural Aspects of Mergers/Amalgamations and Acquisition/Takeovers

4.4 Other forms of Corporate Restructuring

## **References:**

1. Arnold, G.C: Corporate Financial Management, Financial Times Pitmom Publishing.
2. Atrill, P; Financial Management for Non-Specialists, Prentice Hall.
3. Besant Raj. A: Corporate Financial Management, Tata McGraw Hill.
4. Block & Hirt: Foundation of Financial Management, Irwin Homewood.
5. Boltmam & Conn: Essentials of Managerial Finance, Hongnton & Mifflin.
6. Brealy, R. A. and Myers, S: The principle of Corporate Finance, McGraw Hill Brigham and Ehrhardi: Financial Management- Theory and Practice, Thompson.
7. Brigham and Houston: Fundamentals of Financial Management, Thompson
8. Chandra Prasanna: Financial Management, Tata McGraw.
9. Cooper, Kaplani and E: mastering Finance, Financial Times

### Mapping of Program Outcomes with Course Outcomes

**Class:** M.Com Part I, Sem II

**Subject:** Financial Management

**Course:** Financial Management

**Course Code:** COM-561-MJE(A)

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

<b>Programme Outcomes (POs)</b>														
<b>Course Outcomes</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PO12</b>	<b>PO13</b>	<b>PO14</b>
CO 1	3	2												
CO 2														
CO 3			1											
CO 4				3					2	2		3		
CO 5			2								1		3	
CO 6					2		1	3						2
CO 7						3								

#### Justification for the Mapping

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**PO1: A Comprehensive Knowledge and Coherent Understanding**

CO1: Students will describe the concepts related to financial management in their day to day life or professional life.

**PO2: Procedural Knowledge and Practical Skill**

CO1: Students will apply their knowledge of different techniques of financial management such for data collection and analysis by them in an organization.

**PO3: Communication Skills**

CO3: Students will apply their financial management skills effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

**PO4: Critical Thinking and Problem-Solving Skills**

CO4: Students will implement the various financial management skills related to business and business activities applicable according to the need of the business organization in the day to day practices.

**PO5: Independent Learning**

CO6: Students will apply various terminologies of financial management in the practice of management of the business.

**PO6: Leadership Quality- Global and Multicultural Perspective**

CO7: Students will direct, plan and formulate and analyse the financial management which is implemented in the business organization and provide the feedback accordingly.

**PO7: Teamwork**

CO6: Students will apply knowledge financial management ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

**PO8: Ethical Responsibility**

CO6: Students will apply procedural financial management skills and research ethical standards and an ability to apply these with a sense of responsibility within the workplace.

**PO9: Innovation, Employability and Entrepreneurial Skills**

CO4: Students will implement the various financial management strategies planning and planning procedure applicable according to the need of the business organization in the day to day practices.

**PO10: Multidisciplinary Competence**

CO5: Students will direct, plan and formulate and financial management analyse the day to day strategies which is implemented in the production and operation management of business organization and provide the feedback accordingly.

**PO11: Value Inculcation through Community Engagement and Field Work**

CO5: Students will direct, plan and formulate and financial management analyse the required strategies which is implemented in the business organization in production and operations.

**PO12: Traditional Knowledge into Modern Application**

CO4: Students will implement the various financial management models applicable according to the need of the business organization in the day to day practices.

**PO13: Design and Development of System**

CO5: Students will formulate and analyse the required financial management analysis procedure which is implemented in the business organization.

**PO14: Research-Related Skills**

CO6: Students will apply financial management research related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.



## **CBCS SYLLABUS AS PER NEP 2020 FOR M.COM (2023 PATTERN)**

Name of the Programme	: M.Com
Programme Code	: PCOM
Class	: M.Com Part I
Semester	: II
Course Type	: Major Elective
Course Code	: COM-561MJE(B)
Course Title	: Costing Techniques & Responsibility Accounting
No. of Credits	: 04
No. of Teaching Hours	: 60

### **Course Objectives:**

1. To understand the different types of budgets and their relevance in the financial planning and control of an organization.
2. To explore key factors and limiting factors that influence budgeting decisions.
3. To perform variance analysis, including Material, Labor, Overheads, Sales, and Profit variances, and interpret their significance.
4. To identify the reasons for differences in cost and costing practices among different organizations.
5. To understand the application of Uniform Costing and its impact on cost control and cost management.
6. To define Responsibility Accounting and its role in organizational control and performance measurement.
7. To identify different centers of control, such as Cost Centers, Revenue Centers, Responsibility Centers, and Profit Centers.

### **Course Outcomes:**

- CO1.** Students will be able to classify and apply various types of budgets to support effective financial planning and control.

- CO2.** Students will be equipped to identify and analyze key and limiting factors that impact budgetary decisions in an organization.
- CO3.** Students will be proficient in constructing cash budgets and understanding their significance in cash flow management.
- CO4.** Students will understand standard costing principles and set up cost standards for comparison.
- CO5.** Students will be able to perform variance analysis, including Material, Labor, Overheads, Sales, and Profit variances.
- CO6.** Students will be able to recognize the reasons for cost differences among organizations and evaluate the benefits and limitations of Uniform Costing.
- CO7.** Students will be prepared to make informed decisions based on performance reports and data.

## TOPICS/CONTENTS AND LEARNING POINTS

### **UNIT1. BUDGETING & BUDGETARY CONTROL 15 LECTURES**

- 1.1 Types of Budgets, Key and limiting factor, Fixed and Flexible
- 1.2 Budget, Cash Budget, Zero Base Budget (ZBB)

### **UNIT 2 STANDARD COSTING 20 LECTURES**

- 2.1 Concepts of Standard costs, setting up of standards
- 2.2 Variance analysis - Material Labour, Overheads Sales, and Profit

### **UNIT 3 UNIFORM COSTING AND INTERFIRM COMPARISON 15 LECTURES**

- 3.1 Meaning, Reasons for differences in Cost and Costing Practices.
- 3.2 The application of Uniform Costing, Advantages, and limitations of Uniform Costing.
- 3.3 Interfirm Comparison-Meaning, Advantages and Disadvantages.

### **UNIT 4 RESPONSIBILITY ACCOUNTING AND REPORTING 10 LECTURES**

- 4.1 Definition, Meaning, Principles, Controllable and Noncontrollable costs,
- 4.2 Centers of Control, Cost Centers, Revenue Center, Responsibility Center, Profit Center
- 4.3 Performance Measurement. Reporting to different levels of Management

**Note: 50% Marks for Theory and 50% Marks for Practical problems. Areas of Practical Problems**

- i) Budgetary Control- Flexible Budget and Cash Budget**
- ii) Standard costing- Material and Labour Variances**

### List of Books, Journals recommended for Study.

1. Ravi Kishor : Advanced Cost Accounting and Cost Systems Taxman's Allied Services Pvt. Ltd. New Delhi
2. N.K. Prasad : Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd. Calcutta
3. Prof. Subhas : Practice in Advanced. Costing and Management Jagtap Accounting Niraii Prakashan, Pune
4. Malz, Curry : Cost Accounting - Taraporwalla. Frank
5. Hom R Green : Cost Accounting, Management Emphasis PreticHall of India Pvt. Ltd.
6. S.P. Iyengar : Cost Accounting Principles and Practice Sultan Chand and Sons, New Delhi
7. Ravi Kishor : Student's Guide to Cost Accounting Taxmarin's, New Delhi
8. M.N. Arora : Cost Accounting Principles and practice Vikas Publishing House Pvt. Ltd., New Delhi.
9. S.N. Maheshwari: Cost Accounting Theory and Problems Mittal Shree Mahvir Book Dept. New Delhi.
10. B.S. Khanna : Cost Accounting Principles and Practice.
11. V.K. Sexena : Cost Accountant Textbook –Sultan Chand and Sons, New Delhi.
12. John Hs : 1) Management Accountant - ICWA of India Calcutta  
2) Chartered Accountant - ICA of India New Delhi.
13. ICWA: 1) Introduction of Costing System Publication  
2) Inventory Control.  
3) Getting Ready for Maintenance of Cost Records.  
4) Activity Based Costing.
14. Cost Accounting : Bhatta HSM, Himalaya Publication
15. Cost Accounting : Prabhu Dev, Himalaya Publication
16. Advanced Cost Accounting :Made Gowda, Himalaya Publication

Website: [www.myicwai.com](http://www.myicwai.com)

## Mapping of Program Outcomes with Course Outcomes

**Class:** M. Com I (Sem II)

**Subject:** Costing Techniques & Responsibility Accounting

**Course:** Costing Techniques & Responsibility Accounting **Course Code:** COM-561MJE(B)

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Course Outcomes (COs)	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14
O1	3	3	3	3	2	2	2	2	2	2	2	1	1	2
O2	3	3	2	3	3	2	2	2	2	2	2	1	1	2
O3	2	3	2	2	2	2	2	2	2	2	2	1	1	2
O4	2	2	2	3	2	2	2	2	2	2	2	1	1	2
O5	2	2	2	3	2	2	2	2	2	2	2	1	1	2
O6	2	2	2	2	2	3	2	2	2	2	2	1	1	2
O7	2	2	3	3	2	2	3	2	2	2	2	1	1	2

### Justification for Mapping:

**1. PO1: Comprehensive Knowledge and Coherent Understanding**

COs 1 and 2 directly involve understanding financial planning, which is foundational knowledge in business (scored as 3).

**2. PO2: Procedural Knowledge and Practical Skill**

Most COs involve practical skills related to budgeting, variance analysis, and understanding costing principles (scored as 2 or 3).

**3. PO3: Communication Skills**

COs 1 and 2 may require effective communication of budgetary decisions and factors impacting them (scored as 2).

**4. PO4: Critical Thinking and Problem-Solving Skills**

COs 2, 4, 5, and 7 involve analyzing factors, performing variance analysis, and making informed decisions (scored as 3).

**5. PO5: Independent Learning**

COs 4, 5, and 6 encourage independent analysis of cost factors and understanding cost differences (scored as 2).

**6. PO6: Leadership Quality- Global and Multicultural Perspective**

CO6 emphasizes evaluating benefits and limitations, which may require a global perspective (scored as 3).

**7. PO7: Teamwork**

CO7 involves making informed decisions based on performance reports, which can be collaborative (scored as 3).

**8. PO8: Ethical Responsibility**

Budgetary decisions and cost standards (COs 2, 4, 5) may require ethical considerations (scored as 2).

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**9. PO9: Innovation, Employability, and Entrepreneurial Skills**

COs 1, 2, 3, and 5 involve skills relevant to employability and entrepreneurial thinking (scored as 2).

**10. PO10: Multidisciplinary Competence**

COs primarily focus on accounting and finance, less directly related to broader multidisciplinary knowledge (scored as 1).

**11. PO11: Value Inculcation through Community Engagement and Field Work**

COs 4, 5, and 6 involve understanding the impacts of costing decisions on sustainability and business success (scored as 1).

**12. PO12: Traditional Knowledge into Modern Application**

COs focus on modern budgeting techniques and cost analysis (scored as 1).

**13. PO13: Design and Development of System**

COs may involve designing efficient cost control systems (scored as 2).

**14. PO14: Research-Related Skills**

COs 2, 4, and 5 require research and analysis for understanding budgetary impacts and variances (scored as 1).

**CBCS Syllabus as per NEP 2020 for M.Com.I Semester II (2023  
Pattern)**

<b>Name of the Programme</b>	<b>: M. Com. I</b>
<b>Programme Code</b>	<b>: UCMM</b>
<b>Semester</b>	<b>II</b>
<b>Course Name</b>	<b>: Consumer Behaviour</b>

**Course Code : COM-561-MJE(C)**

**37**

AES's T. C. College (Autonomous), Baramati.

**No. of Lectures**

**48**

**No. of Credits**

**: 04 Credits**

## Course Objectives:

1. To introduce the basic knowledge of Consumer behaviour
2. To give the students the basic knowledge of Market segmentation to be successful modern marketer.
3. To inculcate knowledge of behaviour of consumer through practical approach.
4. To analyse and solve marketing problems in the complex and fast changing business environment.
5. To provide special knowledge of 4P's of marketing mix.
6. To develop the awareness amongst the students about marketing mix elements.
7. To orient students in Market Segmentation & Buyer Behaviour.

## Course Outcomes:

### **By the end of the course, students will be able to:**

CO1. This course will understand the basic knowledge of Consumer behaviour.

CO2. It will develop the basic knowledge of market segmentation to be successful modern marketer.

CO3. This will help to inculcate knowledge of behaviour of consumer through practical approach.

CO4. This will help to analyse and solve marketing problems in the complex and fast changing business environment.

CO5. This will help to provide special knowledge of 4P's of marketing mix.

CO6. This will help to develop the awareness amongst the students about marketing mix elements.

CO7. This will orient students in Market Segmentation and Buyer Behaviour.

By the end of the course, students will be able to:

### Syllabus

Unit No.	Name of the Topic	Periods
I	<b>Buyer Behaviour</b> 1.1 Introduction, Meaning, Definition, Scope and Significance of Buyer Behaviour 1.2 Types of Buyer, individual and institutional buyers, 1.3 Buying motives 1.4 Determinants of Buyer Behaviour, Stages of Buyer Behaviour, 1.5 Buying Process	14
II	<b>Market Segmentation</b> 2.1 Introduction, meaning, importance of market segmentation 2.2 Bases for segmentation – Qualities of Good Segmentation	14
III	<b>Product &amp; Pricing</b> 3.1 Product – Meaning, importance, Product Classification 3.2 Concept of Product Mix, Branding, packing & Labeling 3.3 Product Life Cycle , New Product Development 3.4 Pricing – Meaning, Significance, Factors affecting price of a product 3.5 Pricing policies and Strategies	12
IV	<b>Physical Distribution &amp; Promotion</b> 4.1 Channels of Distribution-meaning and importance 4.2 Types of Distribution channels 4.3 Factors affecting choice of distribution channel 4.4 Nature and Importance of Promotion 4.5 Promotion tools, Promotion mix and factors affecting promotion mix decision	8
	<b>Total Periods</b>	48

#### References:

1. Principles of Marketing- Philip Kotler, Gary Armstrong,
2. Marketing Management- Sherlekar
3. Marketing Management- Ramaswamy & Namakumari- Macmillan.
4. Marketing Management- Himalaya Publishing House- Dr. K. Karuna Karan

### Mapping of Program Outcomes with Course Outcomes

**Class:** M. Com. II

**Subject:** Consumer Behaviour

**Course:** Consumer Behaviour

**Course Code:** COM-561-MJE(C)

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO13	PO14
CO 1	1		-	1		1							
CO 2	2									-	-		-
CO 3			1									2	
CO 4		2			2								
CO 5									2				
CO 6								1					
CO 7							1						2

#### Justification for the Mapping

##### **PO1: A Fundamental Knowledge and Coherent Understanding:**

CO1. This will help the students to get in depth knowledge of consumer behavior and its application in today's world; they can solve the problems of consumer behavior.

CO2. The students acquaint the recent trends in the field of consumer behavior; can cope up with the changes in market.

##### **PO2: Procedural Knowledge for Skill Enhancement:**

CO 4. This will help to analyze and solve consumer problems in the complex and fast changing business environment.

##### **PO3: Communication Skill**

CO3. This will help to inculcate knowledge of consumer behavior through practical approach.

##### **PO4: Critical Thinking and Problem-Solving Skills:**

CO1. This will help the students to get in depth knowledge of consumer behavior and its application in today's world; they can solve the problems of consumer behavior.



**PO5: Independent learning:**

CO4. This will help to analyse and solve consumer behavior problems in the complex and fast changing business environment.

**PO6: Leadership Quality- Global and Multicultural Perspective:**

CO1. This will help the students to get in depth knowledge of consumer behavior and its application in today's world.

**PO7: Teamwork:**

CO7. This will orient students in consumer behavior and market segmentation.

**PO8: Ethical Responsibility:**

CO6. This will help to develop the awareness amongst the students about marketing mix.

**PO9: Innovation, Employability and Entrepreneurial Skills:**

CO5. This will help to provide special knowledge of website planning.

**PO13: Traditional Knowledge into Modern Application**

CO3. This will help to inculcate knowledge of consumer behavior through practical approach.

**PO14: Research-Related skills:**

CO7. This will orient students in marketing mix and market segmentation.