

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
(Autonomous)

Course & Credit Structure for (M.Com) Part-II (2023 Pattern as per NEP-2020)

Sem	Course Type	Course Code	Course Title	Theory/ Practical	No. of Credits
III	Major (Mandatory)	COM-601-MJM	Corporate Finance	Theory	04
	Major (Mandatory)	COM-602-MJM	Advanced Auditing	Theory	04
	Major (Mandatory)	COM-603-MJM	Specialized areas in Auditing	Theory	04
	Major (Mandatory)	COM-604-MJM	Advances in Strategic Management	Theory	02
	Major (Elective)	COM-611-MJE(A)	Human Resource Management	Theory	04
		COM-611-MJE(B)	Application of Cost Accounting		
		COM-611-MJE(C)	Digital Marketing		
	Research Project (RP)	COM-621-RP	Research Project	T/P	04
Skill Development	COM-631-SDC	Skill Development I	T/P	02	
Total Credits Semester III					24
IV	Major (Mandatory)	COM-651-MJM	Capital Market and Financial Services	Theory	04
	Major (Mandatory)	COM-652-MJM	Recent Trends in Accounting	Theory	04
	Major (Mandatory)	COM-653-MJM	Recent Trends in Auditing	Theory	04
	Major (Mandatory)	COM-654-MJM	Industrial Economics Environment	Theory	02
	Major (Elective)	COM-661-MJE(A)	Recent Advances in Business Administration	Theory	04
		COM-661-MJE(B)	Recent Advances in Cost Auditing and Cost System		
		COM-661-MJE(C)	Recent Advances in Marketing		
	Research Project (RP)	COM-681-RP	Research Project	T/P	06
Skill Development	COM-691-SDC	Skill Development II	T/P	02	
Total Credits Semester-IV					26
Cumulative Credits Semester III and IV					50

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

Name of the Programme	: M.Com.
Programme Code	: PCOM
Class	: M.Com. Part II
Semester	: IV
Course Type	: Major Mandatory (Theory)
Course Code	: COM-651-MJM
Course Title	: Capital Markets and Financial Services
No. of Credits	: 04
No. of Teaching Hours	: 60

Course Objectives:

1. To acquaint the students with working of capital market.
2. To make the students aware about the latest developments in the field of capital market in India.
3. To enable the students to understand various transactions in stock exchanges and agencies involved in it.
4. To give exposure of financial services offered by various agencies and financial adviser to students.
5. To enhance capabilities of students to acquire the financial services for the business.
6. To enable students, in developing the most appropriate financing services for the business.
7. To know the students to the emerging trends in the finance raising sources.

Course Outcomes:

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

- CO1.** Accurately describe the concepts related to capital markets and business finance in their day to day life or professional life.
- CO2.** Demonstrate the comprehensive understanding about the financial services for the business.
- CO3.** Illustrate the characteristics, advantages and disadvantages of capital markets and financial services in the organization.
- CO4.** Discuss the various types of financial services applicable according to the need of the business organization in the day to day activities.
- CO5.** Understand the process of financial services in business organization when as required.
- CO6.** Apply various procedures and techniques of financial services and its implementation in the practice.
- CO7.** Direct, plan and formulate and analyse the long and short term finance services for the development of the organization.

Topics and Learning Points

UNIT1: Capital Market

15 Lectures

- 1.1. Meaning, Functions, Structure, Characteristics of Capital Market
- 1.2. Participants of capital market
- 1.3. Capital market instruments, Equity share, Preferences shares, Debenture, Bonds
- 1.4. Innovative debt instruments: Junk bonds, Naked bonds, Deep discount bonds, Forward contracts, Futures contract - Options contract,
- 1.5. Trends in capital market in India

UNIT2: Stock Market

15 Lectures

- 2.1 Stock exchange: organization-membership-governing body - Bombay stock exchange and National Stock Exchange: functions, trading volumes
- 2.2 Over the Counter Exchange of India (OTCEI): Progress and Functions
- 2.3 Primary market – Functions of primary market - issue mechanism Procedure of IPO, Price Band, Participants, Prospectus
- 2.4 Listing of Securities: procedure, annual return filing to stock exchange by share listed companies
- 2.5 Secondary market: Objectives, functions of secondary markets, stock broking, e-broking, depository system-functions and benefits stock market trading, Index, SENSEX, NIFTY, Intraday Trading, Delivery Trading, -Derivatives trading

UNIT3: Financial Services

15 Lectures

- 3.1 Merchant banking and underwriting, collecting bankers : meaning, functions ,and services rendered
- 3.2 Mutual funds: Meaning, functions-Types-Open and closed ended funds-income funds balanced fund, growth fund-index fund, Portfolio management: meaning and services
- 3.3 Credit rating: meaning and need, various credit rating agencies in India, Foreign institutional investment (FII), Foreign Direct Investment (FDI), Hedge funds, offshore funds

UNIT4: Securities and Exchange Board of India

15 Lectures

- 4.1 Background, Establishment, functions, powers, achievements and Regulatory aspects, recent changes & emerging trends
- 4.2 Investors education and Redressal mechanism by SEBI
- 4.3 SEBI approved Financial adviser: Role and Functions

References:

1. M.Y. Khan: Indian Financial System-Tata Macgraw Hill Publishing Co. Ltd.
2. Frank J.Fabozzi & Franco Modigliani : Capital markets institutions and instruments - Prentice Hall of India, New Delhi
3. Fredric Mishkin and Stanley Eakins, Financial Markets and Institutions, Pearson Prentice Hall, Boston san Francisco, New York.
4. Preeti Singh: Investment Management, Himalaya Publishing House, New Delhi.

Mapping of Program Outcomes with Course Outcomes

Class: M.Com Part II, Sem IV

Subject: Capital Markets and Financial Services

Course: Capital Markets and Financial Services **Course Code:** COM-651-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	PO 10	PO 11	PO 12	PO 13	PO 14
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 capital markets and financial services 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 capital markets and financial services such for data collection and analysis by them in an organization.

PO3: Communication Skills

CO3: Students will apply their capital markets and financial services 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 analysis 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 capital markets and financial services 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 capital markets and financial services strategy which is implemented in the business organization and provide the feedback accordingly.

PO7: Teamwork

CO6: Students will apply knowledge of capital markets and financial services 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 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 capital markets and financial services 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 capital markets and financial services 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 corporate financial 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 corporate financial 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 corporate financial analysis procedure which is implemented in the business organization.

PO14: Research-Related Skills

CO6: Students will apply capital markets and financial services 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 II Semester IV (2023 Pattern)

Name of the Programme	: M.Com.
Programme Code	: PCOM
Class	: M.Com. Part II
Semester	: IV
Course Type	: Major Mandatory (Theory)
Course Code	: COM-654-MJM
Course Title	: Industrial Economic Environment
No. of Credits	: 02
No. of Teaching Hours	: 30

Course Objectives:

1. To present global era, growth of industries and knowledge of it is becoming imperative.
2. To provide basic knowledge to students about industrial growth and policies adopted by India since its independence.
3. To make students acquainted with the changing industrial scenario of the country with focus on the main industries contributing in the industrial development of the country.
4. To acquaint the students with the areas of industrial economic environment.
5. To enhance capabilities of students to analyse the industrial policies made by the government time to time.
6. To enable students, in developing the most appropriate analysis techniques to analyse the industrial policies.
7. To develop the analytical, technical and research skills of students in the various areas of industrial environment.

Course Outcomes:

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

CO1. Accurately describe the concepts related to industrial economics and business in their day to day life or professional life.

CO2. Demonstrate the comprehensive understanding about the concept industrial economic environment.

CO3. Illustrate the characteristics, advantages and disadvantages of industrial economic environment.

CO4. Discuss the various industrial policies made by the government time to time since independence.

CO5. Understand the industrial imbalance and its impact on the industrial growth and development in India.

CO6. Apply various tools and techniques of the analysis of the industrial policies.

CO7. Direct, plan and formulate and analyse the strategy which is implemented in the business

organization for maintaining the industrial balance.

Topics and Learning Points

UNIT1: Industrial Economic Environment

10 Lectures

- 1.1 Industry: Meaning and Classification
- 1.2 Economic Environment: Meaning and Definitions
- 1.3 Importance of Economic Environment
- 1.4 Factors Affecting Economic Environment
- 1.5 Role of Economic Environment in Industrial Development

UNIT2: Industrial Growth and Pattern in Indian Economy

10 Lectures

- 2.1 Role of Industries in Economic Development of India
- 2.2 Industrial Growth Pattern Since 8th Plan
- 2.3 Public Sector industries –Role, Problems and Present Situation
- 2.4 Small Scale and Cottage Industries – Meaning, Role and Problems
- 2.5 Multinational Corporations and Indian Economy Progress and Problems

UNIT3: Major Industries in India

10 Lectures

- 3.1. Importance of Major Industries in India
- 3.2.Iron and Steel Industry: Progress and Problems
- 3.3.Cotton Textile Industry: Progress and Problems
- 3.4.Sugar Industry: Progress and Problems
- 3.5.Cement Industry: Progress and Problems
- 3.6.Service Industry: Information Technology Industry and Tourism Industry –Progress and Problems

References:

1. Business Environment, Francis Cherunilam ,Himalaya Publishing House Pvt. Ltd., Mumbai
2. Economics of Environment, Garg M. R, RBSA Publishers, Jaipur
3. Environmental Economics, Singh G. N. Singh G. N. Mittal Publications,New Delhi
4. Industrial Growth in India, Ahluwalia J. J, Oxford University Press, New Delhi
5. Industrial Economics in India, Desai B., Himalaya Publishing House Pvt. Ltd., Mumbai
6. Industrial Economics, Birthwal R. R., Wiley Eastern Ltd., New Delhi

Mapping of Program Outcomes with Course Outcomes

Class: M.Com Part II, Sem IV

Subject: Industrial Economic Environment

Course: Industrial Economic Environment

Course Code: COM-654-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			3											
CO 4				3					1	2		3		
CO 5			2								3		3	
CO 6					2		3	3						3
CO 7						3								

Justification for the Mapping

PO1: A Comprehensive Knowledge and Coherent Understanding

CO1: Students will describe the concepts related to industrial economic environment 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 economic environment such for data collection and analysis by them in an organization.

PO3: Communication Skills

CO3: Students will apply their industrial economic environment 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 economic environment analysis 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 economic environment 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 economic environment strategy which is implemented in the business organization and provide the feedback accordingly.

PO7: Teamwork

CO6: Students will apply knowledge of industrial economic environment 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 economic environment 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 economic environment 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 economic environment 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 economic environment 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 economic environment 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 economic environment analysis procedure which is implemented in the business organization.

PO14: Research-Related Skills

CO6: Students will apply industrial economic environment 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 II Semester IV (2023 Pattern)

Name of the Programme	: M.Com.
Programme Code	: PCOM
Class	: M.Com. Part II
Semester	: IV
Course Type	: Major Elective (Theory)
Course Code	: COM-661-MJE (A)
Course Title	: Recent Advances in Business Administration
No. of Credits	: 04
No. of Teaching Hours	: 60

Course Objectives:

1. To familiarize the students with the recent advancements in business administration.
2. To develop an understanding about tools and their application in the business.
3. To understand the basic concepts of Change Management and their approaches.
4. To impart adequate knowledge and analytical of cross cultural Management.
5. To impart the basic concept and strategies of customer centric Management.
6. To expose the students to the concept, Innovation Management.
7. To know the students to the emerging trends in the recent advances in business administration.

Course Outcomes:

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

- CO1.** Accurately describe the concepts related to recent advances in business administration in their day to day life or professional life.
- CO2.** Demonstrate the comprehensive understanding about the recent advances in business administration for the business.
- CO3.** Illustrate the characteristics, advantages and disadvantages of recent advances in business administration in the organization.
- CO4.** Discuss the various recent advances in business administration applicable according to the need of the business organization in the day to day activities.
- CO5.** Understand the process of acquiring recent advances in business administration in business organization when as required.

CO6. Apply various tools and techniques of recent advances in business administration planning and its implementation in the practice.

CO7. Direct, plan and formulate and analyse the long and short term recent advances in business administration for the development of the organization.

Topics and Learning Points

UNIT1: Contemporary Issues in Business Administration **15 Lectures**

1.1 Change management – Concept, Significance, Managing change-Important feature

1.2 Principals change Management

1.3 Dimensions Approaches towards managing change

1.4 Futuristic and strategic approach toward changing business environment

UNIT2: Customer Centric Approach **15 Lectures**

2.1 Customer centric approach – meaning definition, strategies, internal and external customers, full 360 view of the customer

2.2 The challenges of becoming a customer centric company

2.3 Best practices to becoming a customer-centric company

2.4 Ways to measure the success of a customer centric company

UNIT3: Cross-Cultural Management System **15 Lectures**

3.1 Global management system- Concept, &Significance.

3.2 Issues in cross cultural management.

3.3 Acquisition & mergers- Role & importance

3.4 Current Trends in acquisitions & mergers on national & international scenario

UNIT4: Turn Around and Innovation Management **15 Lectures**

4.1 Turn around Management - Concept and Significance, Techniques prerequisite for success.

4.2 Restructuring & Reengineering of business - Concept of innovation, Advantages and Significances of Innovation

4.3 Key Steps in Innovation Management

4.4 Role of Government and Private Institutions in promoting innovation

References:

1. Strategic Human Resource Management – Kandula
2. Strategic Human Resource Management - Jeffery B. Mello
3. Personnel & Human Resource Management - Robert Mat & Jhon Jackson
4. Dynamics of Personnel Administration - Dr. Rudrabasavraj

Mapping of Program Outcomes with Course Outcomes

Class: M.Com Part II, Sem IV

Subject: Recent Advances in Business Administration

Course: Recent Advances in Business Administration **Course Code:** COM-661-MJE (A)

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	2	2												
CO 2														
CO 3			2											
CO 4				3					2	2		3		
CO 5			2								3		3	
CO 6					2		2	3						3
CO 7						3								

Justification for the Mapping

PO1: A Comprehensive Knowledge and Coherent Understanding

CO1: Students will describe the concepts related to recent advances in business administration 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 recent advances in business administration such for data collection and analysis by them in an organization.

PO3: Communication Skills

CO3: Students will apply their recent advances in business administration 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 recent advances in business administration analysis 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 recent advances in business administration 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 recent advances in business administration strategy which is implemented in the business organization and provide the feedback accordingly.

PO7: Teamwork

CO6: Students will apply knowledge of recent advances in business administration 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 recent advances in business administration 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 recent advances in business administration 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 recent advances in business administration 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 recent advances in business administration 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 recent advances in business administration 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 recent advances in business administration analysis procedure which is implemented in the business organization.

PO14: Research-Related Skills

CO6: Students will apply recent advances in business administration research related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace.