

**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
<b>III</b>	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	
<b>Total Credits Semester III</b>					<b>24</b>
<b>IV</b>	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	
<b>Total Credits Semester-IV</b>					<b>26</b>
<b>Cumulative Credits Semester III and IV</b>					<b>50</b>

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

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

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**CBCS Syllabus as per NEP 2020 for M. Com**  
**(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 (Semester- IV)</b>
<b>Semester</b>	<b>: IV</b>
<b>Course Type</b>	<b>: Major (Mandatory)</b>
<b>Course Code</b>	<b>: COM-652-MJM</b>
<b>Course Title</b>	<b>: RECENT TRENDS IN ACCOUNTING</b>
<b>No. of Credits</b>	<b>: 04 Credits</b>
<b>No. of Lectures</b>	<b>: 60</b>

**Course Objectives:**

1. To Introduce students to corporate governance and social responsibility. Understand the importance of compliance in these areas.
2. To Provide knowledge of Human Resource (HR) accounting, covering its meaning, scope, objectives, features, and role in corporate decision-making.
3. To Explain Intellectual Property Rights (IPR) accounting, including its importance in protecting and managing corporate assets.
4. To Develop an understanding of accounting practices for government and non-government organizations, such as managing NGO grants and local self-government accounting.
5. To Introduce recent trends in accounting, including inflation, creative, forensic, and lean accounting, and their key features and limitations.
6. To Explore the impact of technology on accounting practices, such as cloud accounting, blockchain, and artificial intelligence.
7. To Help students analyse and assess the relevance of modern accounting trends and technologies in different organizational contexts.

**Course Outcomes:**

- CO1. Students will explain corporate governance and corporate social responsibility. They will assess their importance for achieving compliance in companies.
- CO2. Students will demonstrate knowledge of Human Resource (HR) accounting. They will cover its meaning, scope, objectives, features, and significance in corporate decision-making.
- CO3. Students will understand the concept of Intellectual Property Rights (IPR) accounting. They will articulate its role in protecting and managing corporate assets.

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- CO4. Students will apply accounting practices for government and non-government organizations. This includes managing NGO grants, accounting for local self-governments, and using the accrual method in government accounting.
- CO5. Students will describe recent trends in accounting, such as inflation, creative, forensic, and lean accounting. They will evaluate their objectives, features, advantages, and limitations.
- CO6. Students will identify the impact of technological advancements on accounting. This includes cloud accounting, blockchain accounting, and artificial intelligence.
- CO7. Students will analyse the implications of modern accounting trends and technologies. They will evaluate their relevance to various organizational contexts and regulatory frameworks.

### CONTENTS

<b>Unit 1:</b>	<b>Accounting for Corporate Affairs:</b>	<b>(15)</b>
	1.1 Corporate Governance Compliance by Companies & CSR 1.2 HR Accounting: Introduction, Meaning, Objectives, Features, Nature & Scope and Importance, Advantages and Limitations 1.3 IPR Accounting: Introduction, Meaning, Objectives, Features, Nature & Scope and Importance, Advantages and Limitations	
<b>Unit 2:</b>	<b>Accounting for Government and Non-Govt. Organizations:</b>	<b>(15)</b>
	Introduction, Meaning, Objectives, Features, Nature, Scope and Importance, Advantages and Limitations of ... 2.1 Accounting for NGO Grants 2.2 Accounting for Local Self Governments 2.3 Introduction of accrual method for Government Accounting	
<b>Unit 3:</b>	<b>Recent Trends in Accounting:</b>	<b>(15)</b>
	Introduction, Meaning & Definitions, Objectives, Features and Scope, Advantages and Limitations.... 3.1 Inflation Accounting 3.2 Creative Accounting 3.3 Forensic Accounting 3.4 Lean Accounting	
<b>Unit 4:</b>	<b>Technology based Accounting:</b>	<b>(15)</b>
	Introduction, Meaning, Objectives, Features, Merits and Demerits. 4.1 Cloud Accounting 4.2 Block Chain Accounting 4.3 Role of Artificial Intelligence in Accounting	
	<b>Total</b>	<b>(60)</b>

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**Recommended Books & Journals:**

- The Accounting World: The ICAI University Press
- The Chartered Accountant: The ICAI New Delhi
- Journal of Accounting & Finance: Accounting Research Foundation Jaipur
- Journal of Indian Accounting Association, Jaipur
- Auditing - D.G. Prasuna – ICAI Press
- Mohan Bhatia - Auditing in a Computerized environment – Tata Mc Graw Hill
- Recent Materials available on internet regarding various audits.

**Assessment Pattern:**

<b>a) Internal Assessment</b> (Subject 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>b) External Examination</b> (For external examination the Question Paper should consist of: Theory Questions only)	<b>: 60 Marks</b>
<b>Total Marks</b>	<b>: 100 Marks</b>

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**Mapping of Program Outcomes (POs) with Course Outcomes (COs)**

**Class: M.Com.-Part-II.**

**Subject: RECENT TRENDS IN ACCOUNTING**

**Course: RECENT TRENDS IN ACCOUNTING**

**Course Code: COM-652-MJM**

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

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO7	PO8	PO10	PO11	PO12	PO13
CO 1	3	3		3	3		3	2		3	3
CO 2	3		2						2	2	
CO 3	3	2		3	3	3			3		3
CO 4	2	2					3	3	3	3	3
CO 5		3		3	3	3		3			
CO 6	3		3					3	3	3	3
CO 7		3	3	3			3	3	3		3

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**Justification for the Mapping**

**PO1: Comprehensive Knowledge and Coherent Understanding**

- CO1: - Requires a thorough understanding of corporate governance and CSR.
- CO2: - Demonstrating knowledge of HR accounting involves comprehensive understanding.
- CO3: - Understanding IPR accounting aligns with a deep knowledge requirement.
- CO4: - Applying accounting practices involves understanding but is less comprehensive.
- CO6: - Understanding technological impacts requires comprehensive knowledge.

**PO2: Procedural Knowledge and Practical Skill**

- CO1: - Explaining and assessing corporate governance and CSR involves practical skills.
- CO3: - Some procedural knowledge is needed to articulate IPR accounting.
- CO4: - Applying accounting practices involves procedural knowledge.
- CO5: - Evaluating trends involves procedural and practical skills.
- CO7: - Analysing modern trends and technologies requires practical skills.

**PO3: Communication Skills**

- CO2: - Some communication skills are involved in explaining HR accounting concepts.
- CO6: - Communicating the impact of technology on accounting requires strong communication skills.
- CO7: - Analysing and evaluating modern trends and technologies involves communication skills.

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

- CO1: - Assessing the importance of governance and CSR involves critical thinking.
- CO3: - Understanding and articulating IPR accounting requires critical thinking.
- CO5: - Evaluating recent trends involves critical thinking.
- CO7: - Analysing implications of modern trends and technologies involves critical thinking.

**PO5: Independent Learning**

- CO1: - Requires self-directed learning to understand and explain governance and CSR.
- CO3: - Learning about IPR accounting involves independent study.
- CO5: - Describing and evaluating trends requires independent research.
- CO6: - Identifying technological impacts involves self-directed learning.

**PO7: Teamwork**

- CO3: - Understanding and articulating IPR may involve collaborative efforts.
- CO4: - Managing accounting practices in different organizations often involves teamwork.
- CO5: - Evaluating trends might involve teamwork and discussions.
- CO7: - Analysing modern trends and technologies can be a collaborative effort.

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**PO8: Ethical Responsibility**

- CO1: - Governance and CSR are central to ethical practices.
- CO2: - HR accounting can involve ethical considerations but is not a primary focus.
- CO3: - IPR accounting involves significant ethical considerations.
- CO4: - Managing NGO grants and government accounting involves ethical responsibilities.
- CO5: - Trends like forensic accounting relate to ethical practices.
- CO6: - Technological advancements often involve ethical considerations.

**PO10: Multidisciplinary Competence**

- CO1: - Some relevance to multidisciplinary contexts but not strong.
- CO2: - HR accounting has some relevance to multidisciplinary contexts.
- CO4: - Applying accounting practices across various sectors shows multidisciplinary competence.
- CO6: - Technological impacts are relevant to multidisciplinary contexts.
- CO7: - Modern trends and technologies have multidisciplinary implications.

**PO11: Value Inculcation through Community Engagement**

- CO4: - Managing NGO grants directly relates to community engagement.
- CO6: - Technology's impact can improve community engagement through better practices.

**PO12: Traditional Knowledge into Modern Application**

- CO1: - Applying traditional concepts of governance and CSR in modern contexts.
- CO3: - Applying traditional IPR concepts to modern business practices.
- CO4: - Applying traditional accounting methods to modern contexts.
- CO6: - Modern technologies apply to and transform traditional accounting practices.

**PO13: Design and Development of System**

- CO1: - Understanding governance and CSR is crucial for designing ethical systems.
- CO3: - Managing IPR involves designing systems for intellectual asset protection.
- CO4: - Developing systems for effective accounting practices.
- CO6: - Understanding technological impacts is crucial for designing modern systems.

This mapping provides a clear view of how each Program Outcome is addressed through different Course Outcomes, highlighting the areas of alignment and focus.

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**CBCS Syllabus as per NEP 2020 for M. Com**  
**(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 (Semester- IV)</b>
<b>Semester</b>	<b>: IV</b>
<b>Course Type</b>	<b>: Major (Mandatory)</b>
<b>Course Code</b>	<b>: COM-653-MJM</b>
<b>Course Title</b>	<b>: RECENT TRENDS IN AUDITING</b>
<b>No. of Credits</b>	<b>: 04 Credits</b>
<b>No. of Lectures</b>	<b>: 60</b>

**Course Objectives:**

1. To provide students with a thorough understanding of the principles and practices involved in tax audits under the Income Tax Act, 1961, including the objectives, features, and reporting requirements.
2. To equip students with knowledge about GST audits, focusing on the objectives, features, advantages, limitations, and reporting requirements under GST Law.
3. To introduce students to forensic audits, including its meaning, objectives, reasons for conducting forensic audits, and the functions and stages involved.
4. To enable students to critically assess the procedures, significance, advantages, and limitations of forensic audits, and their application in detecting and preventing financial fraud.
5. To familiarize students with the concepts of IP audits, including the introduction, objectives, features, scope, advantages, limitations, and procedures involved in auditing intellectual property.
6. To teach students how to prepare and analyse tax audit reports under the Income Tax Act and GST audit reports, including the use of relevant forms and documentation.
7. To enhance students' ability to apply their knowledge of tax, GST, forensic, and IP audits to real-world scenarios, including practical issues and case studies.

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**Course Outcomes:**

- CO1. Students will explain the principles and practices of tax audits under the Income Tax Act, 1961, including the objectives, features, and reporting requirements.
- CO2. Students will describe the objectives, features, advantages, limitations, and reporting requirements of GST audits under GST Law.
- CO3. Students will identify and articulate the meaning, objectives, reasons, functions, and stages of forensic audits.
- CO4. Students will critically evaluate the procedures, significance, advantages, and limitations of forensic audits and their role in detecting and preventing financial fraud.
- CO5. Students will explain the concepts of IP audits, including their introduction, objectives, features, scope, advantages, limitations, and the procedures involved in auditing intellectual property.
- CO6. Students will prepare and analyse tax audit reports under the Income Tax Act and GST audit reports, demonstrating proficiency in the use of relevant forms and documentation.
- CO7. Students will apply their knowledge of tax, GST, forensic, and IP audits to real-world scenarios, including addressing practical issues and analysing case studies.

**CONTENTS**

<b>Unit 1:</b>	<b>Tax Audit under Income Tax Act, 1961</b>	<b>(15)</b>
	1.1 Introduction to tax audit, 1.2 Objectives of Income Tax Audit 1.3 Features of Income Tax Audit 1.4 Advantages and Limitations of Income Tax Audit 1.5 Provisions of Tax Audit U/s. 44 AB 1.6 Audit Report - Form 3CA, 3CB and 3CD	
<b>Unit 2:</b>	<b>Audit under GST Law</b>	<b>(15)</b>
	2.1 Introduction and Meaning 2.2 Objectives of Income Tax Audit 2.3 Features of Income Tax Audit 2.4 Advantages and Limitations of Income Tax Audit 2.5 Provisions of Tax Audit under GST Law 2.6 GST Audit Report	

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<b>Unit 3:</b>	<b>Forensic Audit</b>	<b>(15)</b>
	3.1 Meaning, Introduction and Objectives of Forensic Audit 3.2 Reasons for conducting Forensic Audit 3.3 Functions of Forensic Audit 3.5 Significance/Advantages and Limitations of Forensic Audit 3.6 Stages of Forensic Audit	
<b>Unit 4:</b>	<b>Audit of Intellectual Property</b>	<b>(15)</b>
	4.1.Introduction & meaning, 4.2.Objectives of IP Audit 4.3.Features of IP Audit 4.4.Scope of IP Audit 4.5.Advantages and Limitations of IP Audit 4.6.Procedure of IP Audit	

**Recommended Books & Journals:**

- Spicer and Peglar: Practical Auditing.
- Kamal Gupta: Contemporary Auditing– Tata Mc Graw Hill.
- Basu and R.C. Saxena: Auditing.
- Jagadish Prasad: Auditing Principles.
- Auditing - D.G–Prasuna – ICAI Press
- B.N. Tondon: A Handbook of Practical Auditing.
- Recent Materials available on internet regarding various audits.

**Assessment Pattern:**

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

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**Mapping of Program Outcomes (POs) with Course Outcomes (COs)**

**Class: M.Com.-Part-II.**

**Subject: Recent Trends in Auditing**

**Course: Recent Trends in Auditing**

**Course Code: COM-652-MJM**

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

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO7	PO8	PO10	PO11	PO12	PO13
CO 1	3		3				3				
CO 2	2	3									
CO 3	2		3				3				
CO 4		2		3		3			3		
CO 5	3				3					3	
CO 6	3	3									3
CO 7				3				2			

**Justification for the Mapping**

**PO1: Comprehensive Knowledge and Coherent Understanding**

- CO1: Explaining the principles and practices of tax audits under the Income Tax Act, 1961, including objectives, features, and reporting requirements.
- CO2: Describing the objectives, features, advantages, limitations, and reporting requirements of GST audits under GST Law.
- CO3: Identifying and articulating the meaning, objectives, reasons, functions, and stages of forensic audits.
- CO5: Explaining the concepts of IP audits, including their introduction, objectives, features, scope, advantages, limitations, and procedures involved in auditing intellectual property.
- CO6: Preparing and analysing tax audit reports under the Income Tax Act and GST audit reports, demonstrating proficiency in the use of relevant forms and documentation.

**PO2: Procedural Knowledge and Practical Skill**

- CO2: Describing the objectives, features, advantages, limitations, and reporting requirements of GST audits under GST Law.
- CO4: Critically evaluating the procedures, significance, advantages, and limitations of forensic audits and their role in detecting and preventing financial fraud.
- CO6: Preparing and analysing tax audit reports under the Income Tax Act and GST audit reports, demonstrating proficiency in the use of relevant forms and documentation.

**PO3: Communication Skills**

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- CO1: Explaining the principles and practices of tax audits under the Income Tax Act, 1961.
- CO3: Identifying and articulating the meaning, objectives, reasons, functions, and stages of forensic audits.

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

- CO4: Critically evaluating the procedures, significance, advantages, and limitations of forensic audits and their role in detecting and preventing financial fraud.
- CO7: Applying knowledge of tax, GST, forensic, and IP audits to real-world scenarios, including addressing practical issues and analysing case studies.

**PO5: Independent Learning**

- CO5: Staying updated with recent trends and concepts in accounting through independent research.

**PO7: Teamwork**

- CO4: Collaborating on applying accounting practices in diverse organizational settings.

**PO8: Ethical Responsibility**

- CO1: Understanding the importance of compliance and ethical practices in tax audits.
- CO3: Recognizing the ethical role of forensic audits in detecting and preventing financial fraud.

**PO10: Multidisciplinary Competence**

- CO7: Evaluating the relevance of modern audit trends and technologies across various organizational contexts.

**PO11: Value Inculcation through Community Engagement**

- CO4: Managing NGO grants and accounting for local self-governments may involve community engagement and understanding.

**PO12: Traditional Knowledge into Modern Application**

- CO5: Applying traditional auditing methods and practices in modern IP auditing contexts.

**PO13: Design and Development of System**

- CO6: Understanding and utilizing technological advancements like blockchain and AI for developing accounting systems.

This mapping aligns each Course Outcome (CO) with the corresponding Program Outcomes (PO) to ensure that the course effectively supports various aspects of the program.

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

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

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

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

<b>Name of the Programme</b>	: M.COM
<b>Programme Code</b>	: PCOM
<b>Class</b>	: M.Com.-II
<b>Semester</b>	: IV
<b>Course Type</b>	: Major Elective
<b>Course Code</b>	: CMA-661-MJE-(B)
<b>Course Title</b>	: Recent Advances in Cost Accounting and Cost System
<b>No. of Credits</b>	: 04
<b>No. of Teaching Hours</b>	: 60

### **Course Objectives:**

1. To provide students with a thorough understanding of Cost Accounting Standards (CAS) such as CAS 2, CAS 4, CAS 5, and CAS 8, enabling practical application in various cost accounting scenarios.
2. To impart detailed knowledge of COST audit procedures, including the applicability, auditor qualifications, scope, and benefits, and to teach effective COST audit implementation and reporting.
3. To explore the concept, features, benefits, and limitations of Enterprise Resource Planning (ERP) systems and e-costing, including the process of ERP implementation.
4. To introduce students to recent trends and advancements in cost accounting, including techniques such as Six Sigma, Lean Manufacturing, and Artificial Intelligence, and their impact on cost management.
5. To develop skills in conducting productive audits, focusing on their features, scope, benefits, and problems, and to provide solutions for overcoming challenges in productive audit.
6. To enhance students' abilities to apply modern e-costing solutions within ERP systems and evaluate their effectiveness in cost management.
7. To analyze the impact of advanced technologies like Artificial Intelligence and Robotics on cost accounting practices and their effectiveness in improving cost management.

### **Course Outcomes:**

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

- CO1:** Students will demonstrate proficiency in applying Cost Accounting Standards (CAS) to practical cost accounting scenarios.
- CO2:** Students will be able to analyze and implement COST audit procedures effectively, including reporting and compliance.
- CO3:** Students will evaluate and implement ERP systems and e-costing solutions, understanding their benefits and limitations.

- CO4:** Students will apply modern cost accounting techniques and trends, such as Six Sigma and Lean Manufacturing, to enhance cost management practices.
- CO5:** Students will conduct productive audits, resolve problems, and apply techniques to improve operational efficiency.
- CO6:** Students will effectively use e-costing solutions and assess their impact within ERP systems on cost management.
- CO7:** Students will analyze and apply advanced technologies like Artificial Intelligence and Robotics in cost accounting, evaluating their impact on financial management.

### Topics and Learning Points

<b>Unit No.</b>		<b>Teaching Hours</b>
<b>1</b>	<b>Cost Accounting Standards (CAS)</b>	<b>15</b>
	1.1 CAS- 2,4,5, and 8 to24 (Drafts And Amendments’ Subjects to Finalization from time to time)	
<b>2</b>	<b>Cost record and Cost Audit.</b>	<b>15</b>
	2.1 Introduction to cost accounting record u/s 148 of the companies Act 2013.	
	2.2 Cost records and Verification of Cost Records	
	2.3 Cost auditor – Appointment- Rights and duties	
	2.4 Cost Audit - Meaning, Scope, objectives & advantages of Cost Audit.	
	2.5 Cost Audit Report and Annexure to cost Audit Report.	
<b>3</b>	<b>Enterprise Resource Planning (ERP)</b>	<b>15</b>
	<b>3.1</b> Introduction, Meaning, Features, Benefits & Limitations of ERP	
	3.2 Process of Implementation of ERP	
	3.3 E–Costing - Features	
<b>4</b>	<b>Recent Trends In Cost Accounting</b>	<b>15</b>
	4.1 Introduction to Various techniques & tools of Manufacturing and its impact on Costing:	
	a. Six Sigma	
	b. 5 S	
	c. TQM	
	d. Kaizen Technique.	
	e. Lean Manufacturing	
	f. Total Productive Maintenance	
	g. Business Process Re-Engineering	
	h. Artificial Intelligence	
	i. Robotics Manufacturing	

**References:**

<b>Sr. No</b>	<b>Title of Book</b>	<b>Authors</b>	<b>Publisher</b>	<b>Place</b>	<b>Links</b>
1	Cost Accounting Standards	Institute Of Cost Accountant Of India	Institute Of Cost Accountant Of India	Kolkata	<a href="#">Institute of Cost Accountants of India</a>
2	A Handbook on Goods & Services Tax - COST	CA Pushpendra Sisodia	Bharat Law House Pvt. Ltd.	New Delhi	<a href="#">Bharat Law House</a>
3	Enterprise Resource Planning	Veena Bansal	Pearson India	New Delhi	Pearson India
4	Bharat's COST Laws with Rate of Tax on Goods and Services (Amended Bare Act Rule)	-	Bharat Law House Pvt. Ltd.	New Delhi	<a href="#">Bharat Law House</a>
5	Lean Six Sigma	Bass and Issa	McGraw Hill	Noida	<a href="#">McGraw Hill</a>
6	A Birds Eye View of COST	R.K. Jha and P.N. Singh	Asia Law House	Hyderabad	<a href="#">Asia Law House</a>
7	Total Productive Maintenance	K.S. Madhavan	Shingo Institute of Japanese Management	-	<a href="#">Shingo Institute</a>
8	CMA Journals	The ICWAI	The ICWAI	Kolkata	<a href="#">ICWAI Journals</a>

## Choice Based Credit System Syllabus (2023 Pattern)

(As Per NEP 2020)

### Mapping of Program Outcomes with Course Outcomes

**Class:** M. Com (Sem IV)    **Subject:** Recent Advances in Cost Accounting and Cost System

**Course:** Major Elective)

**Course Code:** CMA-661-MJE-(B)

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

Course Outcomes (COs)	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14
CO1	3	2	2	2	2	1	2	2	2	2	1	1	2	2
CO2	2	3	2	2	1	1	1	2	2	2	1	1	1	2
CO3	2	3	1	3	2	3	2	2	2	3	2	2	3	2
CO4	2	2	2	3	2	1	1	1	2	2	1	2	2	2
CO5	2	3	2	3	2	2	2	2	2	2	1	1	2	2
CO6	2	2	2	2	3	3	2	1	2	2	1	1	3	2
CO7	1	2	1	2	2	2	1	1	2	3	1	1	3	2

### Justification for the Mapping

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

**CO1 (3):** Mastery of CAS requires deep understanding of accounting concepts.

**CO2 (2):** Understanding cost audit procedures involves foundational knowledge.

**CO3 (2):** ERP and e-costing solutions require knowledge of their application in accounting.

**CO4 (2):** Modern techniques build on accounting knowledge.

**CO5 (2):** Effective audits and efficiency improvements require solid knowledge of accounting principles.

**CO6 (2):** E-costing solutions impact understanding of accounting processes.

**CO7 (1):** AI and Robotics involve specialized knowledge building on foundational principles.

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

**CO1 (2):** Applying CAS involves procedural knowledge in accounting.

**CO2 (3):** Implementing cost audit procedures requires hands-on experience.

**CO3 (3):** Evaluating ERP and e-Costing solutions involves practical skills.

**CO4 (2):** Applying techniques like Six Sigma involves practical skills in Cost management.

- CO5 (3): Conducting audits requires practical application of accounting skills.
- CO6 (2): E-Costing solutions require understanding their practical applications.
- CO7 (2): Implementing AI and Robotics involves practical skills in cost accounting.

**PO3: Communication Skills**

- CO1 (2): Effective communication of CAS application.
- CO2 (2): Clear communication of cost compliance and audit results.
- CO3 (2): Reporting and documentation of ERP and e-costing impacts.
- CO4 (2): Communicating modern techniques and their benefits.
- CO5 (2): Communicating audit findings and efficiency improvements.
- CO6 (1): Less focus on communication but involves reporting.
- CO7 (1): Technical communication related to AI and Robotics.

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

- CO1 (2): Critical thinking applied in solving cost accounting issues.
- CO2 (2): Problem-solving in cost audit compliance.
- CO3 (3): Evaluating and implementing ERP solutions requires critical thinking.
- CO4 (3): Modern techniques require solving complex cost management problems.
- CO5 (3): Audits and efficiency improvements involve significant problem-solving.
- CO6 (2): Analyzing e-costing solutions involves problem-solving.
- CO7 (2): Applying AI and Robotics requires solving advanced problems.

**PO5: Independent Learning**

- CO1 (1): CAS might not require extensive independent study.
- CO2 (1): cost procedures follow established guidelines with less emphasis on independent study.
- CO3 (3): ERP and e-costing systems require substantial independent learning.
- CO4 (2): Modern techniques involve continuous learning to stay updated.
- CO5 (2): Audits and efficiency improvements require ongoing learning.
- CO6 (2): E-costing solutions require independent study to understand integration.
- CO7 (2): AI and Robotics involve significant independent study.

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

- CO1 (2): Understanding global CAS standards.
- CO2 (1): cost audit procedures focus on compliance rather than leadership.
- CO3 (2): Implementing ERP systems might involve leadership in projects.
- CO4 (1): Modern techniques may not directly involve leadership qualities.
- CO5 (2): Audits and operational improvements may require leadership in managing teams.
- CO6 (1): E-costing solutions are technical with less focus on leadership.
- CO7 (2): AI and Robotics might involve leadership in innovative applications.

**PO7: Teamwork**

- CO1 (2): Applying CAS involves collaboration in accounting teams.
- CO2 (1): cost procedures are often individual tasks.
- CO3 (3): Implementing ERP systems typically requires teamwork.
- CO4 (1): Modern techniques might involve less team-based work.
- CO5 (2): Conducting audits often involves teamwork.
- CO6 (1): E-costing solutions focus on technical aspects.
- CO7 (2): Implementing AI and Robotics requires collaborative efforts.

**PO8: Ethical Responsibility**

CO1 (2): Applying CAS involves adherence to ethical standards.

CO2 (2): cost audit procedures require ethical practices.

CO3 (1): ERP and e-costing focus more on technical aspects.

CO4 (1): Modern techniques may not directly address ethical issues.

CO5 (2): Audits involve ethical considerations in reporting.

CO6 (1): E-costing solutions are technical and less focused on ethics.

CO7 (1): AI and Robotics involve ethical considerations but are more technical.

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

CO1 (2): CAS involves understanding and innovating within accounting practices.

CO2 (1): cost procedures focus on compliance rather than innovation.

CO3 (3): ERP and e-costing solutions involve innovative approaches.

CO4 (2): Techniques like Six Sigma involve innovative cost management practices.

CO5 (2): Audits and efficiency improvements involve problem-solving and innovation.

CO6 (2): E-costing solutions offer innovative approaches to cost management.

CO7 (2): AI and Robotics involve innovation in cost accounting.

**PO10: Multidisciplinary Competence**

CO1 (2): CAS knowledge integrates with various accounting disciplines.

CO2 (2): Cost procedures involve knowledge across tax and accounting disciplines.

CO3 (2): ERP and e-costing solutions integrate multiple disciplines.

CO4 (2): Modern techniques like Six Sigma involve multidisciplinary approaches.

CO5 (2): Audits and efficiency improvements require knowledge across disciplines.

CO6 (2): E-costing solutions impact multiple areas of accounting.

CO7 (2): AI and Robotics integration involves knowledge across disciplines.

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

CO1 (1): CAS application is less focused on community engagement.

CO2 (1): Cost procedures focus on compliance rather than community involvement.

CO3 (1): ERP and e-costing solutions are more technical.

CO4 (1): Modern techniques may not directly involve community engagement.

CO5 (1): Audits focus on financial accuracy rather than community engagement.

CO6 (1): E-costing solutions are technical with less focus on community.

CO7 (1): AI and Robotics focus on technical aspects with less community engagement.

**PO12: Traditional Knowledge into Modern Application**

CO1 (1): CAS does not typically involve traditional knowledge.

CO2 (1): Cost procedures are modern compliance practices.

CO3 (1): ERP and e-costing focus on current technology rather than traditional knowledge.

CO4 (1): Modern techniques are based on contemporary practices.

CO5 (1): Audits and efficiency improvements are modern practices.

CO6 (1): E-costing solutions are modern approaches.

CO7 (1): AI and Robotics involve modern technology and less focus on traditional knowledge.

**PO13: Design and Development of System**

CO1 (1): CAS does not involve system design or development.

CO2 (1): Cost procedures are compliance-focused rather than system design.

**CO3 (2):** ERP systems involve designing and developing solutions for cost management.

**CO4 (1):** Modern techniques are more focused on application rather than system design.

**CO5 (1):** Audits focus on evaluation rather than system design.

**CO6 (2):** E-costing solutions may involve aspects of system design within ERP.

**CO7 (1):** AI and Robotics involve system design but not directly linked to cost accounting systems.

**PO14: Research-Related Skills**

**CO1 (2):** CAS application involves understanding research methods in cost accounting.

**CO2 (1):** Cost procedures focus on compliance rather than research.

**CO3 (2):** Implementing ERP and e-costing involves research into system effectiveness.

**CO4 (1):** Modern techniques focus on application rather than research.

**CO5 (1):** Audits are more about practical application than research.

**CO6 (2):** E-costing solutions might involve research into their impact.

**CO7 (2):** AI and Robotics involve research into their application in cost accounting.

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

<b>Name of the Programme</b>	<b>: M. Com. II</b>
<b>Programme Code</b>	<b>: UCMM</b>
<b>Semester</b>	<b>: IV</b>
<b>Course Name</b>	<b>: Recent Advances in Marketing</b>
<b>Course Code</b>	<b>: COM-661-MJE(C)</b>
<b>No. of Lectures</b>	<b>: 48</b>
<b>No. of Credits</b>	<b>: 04 Credits</b>

### **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.

### Syllabus

Unit No.	Name of the Topic	Periods
I	<b>Introduction to Recent Marketing Trends</b> <ul style="list-style-type: none"> <li>• Overview of modern marketing concepts.</li> <li>• The impact of digitalization on marketing strategies.</li> <li>• Consumer behavior in the digital age.</li> <li>• The role of data analytics in marketing decision-making</li> </ul>	12
II	<b>Brand Management</b> <ul style="list-style-type: none"> <li>• Advanced concepts in brand management.</li> <li>• Brand equity and its measurement.</li> <li>• Strategies for brand revitalization.</li> <li>• Managing brand reputation in the digital age.</li> </ul>	12
III	<b>Global Marketing Strategies</b> <ul style="list-style-type: none"> <li>• Challenges of marketing in a global environment.</li> <li>• Strategies for entering and succeeding in international markets.</li> <li>• Cross-cultural marketing and consumer behavior.</li> <li>• The role of global brands and local adaptations</li> </ul>	12
IV	<b>E-Commerce and Mobile Marketing</b> <ul style="list-style-type: none"> <li>• Growth of e-commerce and its impact on marketing.</li> <li>• Mobile marketing strategies and their effectiveness.</li> <li>• The role of apps in customer engagement.</li> <li>• Mobile payment systems and their marketing implications.</li> </ul>	12
	<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
5. Marketing Management- Kalyani Publishing Company, New Delhi

## Mapping of Program Outcomes with Course Outcomes

**Class: M. Com. II**

**Subject: Recent Advances in Marketing**

**Course: Recent Advances in Marketing**

**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 Recent Advances in Marketing 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 marketing ; can cope up with the changes in market.

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

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

**PO3: Communication Skill**

CO3. This will help to inculcate knowledge of recent trends in marketing through practical approach.

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

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

**PO5: Independent learning:**

CO4. This will help to analyse and solve 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 recent trends in marketing 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 E-commerce and mobile marketing.

**PO13: Traditional Knowledge into Modern Application**

CO3. This will help to inculcate knowledge of recent trends in marketing through practical approach.

**PO14: Research-Related skills:**

CO7. This will orient students in global marketing mix .

