॥ सा विद्या या विमुक्तये ॥

स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

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

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

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

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

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| Phone: (02462)215542 | | E-mail: bos@srtmun.ac.in |

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

परिपत्रक

संदर्भ :– जा. क्र. शै–१/एनईपी/एम.कॉम – II/२०२४–२५/१०४, दिनांक : १०/०६/२०२४

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक १५ मे २०२४ रोजीच्या मा. विद्यापरिषद बैठकीतील विषय क्रमांक १७/५९–२०२४ च्या ठरावानुसार वाणिज्य व व्यवस्थान विद्याशाखेतील एम. कॉम. द्वितीय वर्षाचे अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष २०२४—२५ पासून लागू करण्यात आले आहेत. संदर्भीय परिपत्रक १ अन्वये प्रकाशित केलेल्या अभ्यासक्रमामध्ये अभ्यासमंडळांनी किरकोळ दुरूस्ती करून अभ्यासक्रम सादर केला आहे. त्यानुसार खालील अभ्यासक्रम लागु करण्यात येत आहे.

M. Com. II year (University Campu) & Sub-Campus, Latur, Parbhani.)

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या **www.srtmun.ac.in** या संकेतस्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी, ही विनंती.

'ज्ञानतीर्थ' परिसर,
विष्णुपुरी, नांदेड – ४३१ ६०६.
जा.क्र.:शै–१/एनइपी/एम.कॉम - II/२०२४–२५/१४१
दिनांक ०८.०७.२०२४

डॉ. सरिता लोसरवार
सहा.कुलसचिव
शैक्षणिक (१–अभ्यासमंडळ)
विभाग

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

SWAMI RAMANAND TEERTH

MARATHWADA UNIVERSITY, NANDED - 431 606

(R-24 Structures and Syllabus of Two Years Post Graduate Program in Commerce with Multiple Entry and Exit Option)

MASTER OF COMMERCE

M.Com. II Year (III & IV Sem)

(SRTMU Campus and Sub Campus)

Under the Faculty of
FACULTY OF COMMERCE & MANAGEMENT

Effective from Academic year 2024 – 2025
(As per NEP-2020)

From Dean's Desk:

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

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

Prof. Dr).D. M. Khandare,
Dean,
Faculty of Commerce and Management,

Prof. H. S. Patange,
Associate Dean,
Faculty of Commerce and Management,
Swami RamanandTeerthMarathwada University, Nanded

Chairman's Desk…………

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

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

We the chairmen of Board of Studies in 01) Accounts and Applied Statistics 02) Business Economics 03) Business Studies 4) Commercial and Mercantile Law 05) Management Science and Business Administration (Including NGO) Swami Ramanand Teerth Marathwada University - Nanded, happy to state here that, Program Objectives were finalized in a meeting where more than 60 members from different Institutes were attended, who were either Heads or their representatives of All Five Board of Studies .The Program Objectives and Program Outcomes are finalized listed below:

Programme Objectives:

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

11.	To provide practical hands-on training to the students in the area of accounting, taxation, business management, financial management, marketing management, human resource management, insurance, banking, finance, etc.
12.	To provide job opportunities in accounting, taxation, business management, insurance, banking, finance, etc.
13.	To develop the skills and knowledge among the students required in the area of accounting, taxation, business management, financial management, marketing management, human resource management, insurance, banking, finance, etc.
14.	To provide specialized knowledge of Marketing Management, Human Resource Management and Banking Procedure and Practice and to develop proficiency in Marketing Management, Human Resource Management and Banking Procedure and Practice.

Programme Outcomes:

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

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

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

Dr P T Pawar- Chairman, BOS in Business Studies

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

Dr M S Rode - Chairman, BOS in Management science and business Admiration (Including NGO)

Swami Ramanand Teerth Marathwada University, Nanded
Faculty of Commerce and Management
Credit Framework for Two Year PG Program in Commerce(M. Com.)
(SRTMU Campus and Sub Campus Latur &Parbhani)

Subject: Commerce

Year & Level 1	Sem. 2	Major Subject		RM 5	OJT / FP 6	Research Project 7	Credits 9	Total Credits 10
		(DSC) 3	(DSE) 4					
I Level 6	**I**	**SSC 401 (4 Cr)** **SSC402 (4 Cr)** **SSC403 (4 Cr)** **SSC 404 (2 Cr)**	Elective – 3 **SSE 401 (4 Cr)**	*Research Methodology* **RM 401(4 Cr)**	--		**22**	**44**
	II	**SSC451 (4 Cr)** **SSC452 (4 Cr)** **SSC453 (4 Cr)** **SSC 454 (2 Cr)**	Elective – 4 **SSE 451 (4 Cr)**	---	**On Job Training** **OJT-451(4 Cr)**	--	**22**	
**Exit option: Exit Option with PG Diploma** *(after 2024-25)*								
II Level 6.5	**III**	**SSC501 (4 Cr)** **SSC502 (4 Cr)** **SSC503 (4 Cr)** **SSC 504 (2 Cr)**	Elective –4 **SSE 501 (4 Cr)**	--		Research Project (Field Survey) **RP 501 (4 Cr)**	**22**	**44**
	IV	**SSC551 (4 Cr)** **SSC 552 (4 Cr)** **SSC 553 (2 Cr)**	Elective –3 **SSE551 (4 Cr)**	*Research* Publication Ethics **RP 551 (2 Cr)**		Research Project **RP 551 (6Cr)**	**22**	
Total Credits		**44**	**24**	**06**	**04**	**10**		**88**

M.Com. (2ⁿᵈ year): Semester III (Level 6.5) AY 2024-25

Teaching Scheme

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
(SSC)Major	CCOMC2501	**Business Entrepreneurship**	4	--	4	--	4
	CCOMC2502	**Communication Skills**	4	--	4	--	4
	CCOMC2503	**Operations Research**	4	--	4	--	4
	CCOMC2504	**Financial Markets & Institutions**	2	--	2	--	2
(SSE)Elective	CCOME2501	**A- Business Taxation**	4	--	4	--	4
	CCOME2502	**B- Consumer Behavior& Marketing Research**					
	CCOME2503	**C- International Finance**					
		D- NPTEL/SWAYAM					
Research Project	CCOMP2501	**Research Project (Field Survey)**	--	12	-	4	4
Total			20	12	20	02	22

Examination Scheme

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			CA (Continuous Assessment)	ESE (End of (Semester Examination)	CA Continuous Assessment)	ESE (End of (Semester Examination)	
(SSC)Major	CCOMC2501	**Business Entrepreneurship**	20	80	--	--	100
	CCOMC2502	**Communication Skills**	20	80	--	--	100
	CCOMC2503	**Operations Research**	20	80	--	--	100
	CCOMC2504	**Financial Markets & Institutions**	10	40	--	--	50
(SSE)Elective	CCOME2501	**A- Business Taxation**	20	80	--	--	100
	CCOME2502	**B- Consumer Behavior& Marketing Research**					
	CCOME2503	**C- International Finance**					
		D- NPTEL/SWAYAM					
Research Project	CCOMP2501	**Research Project**	--	--	50	50	100

	Total		90	360	50	50	550
	(Field Survey)						

M.Com. (2ⁿᵈ year): Semester IV (Level 6.5) AY 2024-25

Teaching Scheme

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
(SSC)Major	CCOMC2551	Cost Accounting	4	--	4	--	4
	CCOMC2552	Tax Planning	4	--	4	--	4
	CCOMC2553	Auditing	2	--	2	--	2
(SSE)Elective	CCOME2501	A- Goods & Services Tax	4	--	4	--	4
	CCOME2502	B- Services & Relationship Marketing					
	CCOME2503	C- Corporate Finance					
Research Project	CCOMP2551	Research Publication Ethics	2	--	2	-	2
	CCOMP2552	Research Project/Dissertation	--	18	--	6	6
	Total		16	18	16	06	22

Examination Scheme

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			CA (Continuous Assessment)	ESE (End of (Semester Examination)	CA Continuous Assessment)	ESE (End of (Semester Examination)	
(SSC)Major	CCOMC2551	Cost Accounting	20	80	--	--	100
	CCOMC2552	Tax Planning	20	80	--	--	100
	CCOMC2553	Auditing	00	40	--	--	50
(SSE)Elective	CCOME2501	A- Goods & Services Tax	20	80	--	--	100
	CCOME2502	B- Services & Relationship Marketing					
	CCOME2503	C- Corporate Finance					
Research Project	CCOMP2551	Research Publication Ethics	10	40	--	--	50
	CCOMP2552	Research Project/Dissertation	--	--	100	50	150
	Total		80	320	100	50	550

Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)
M.Com. (II Year): Third Semester III (Level 6.5)
SRTMU Campus and Sub Campus Latur &Parbhani
Subject: Commerce
Under Faculty of Commerce and Management
Effective from Academic Year 2024 – 2025 (As per NEP-2020)
Course Title: Business Entrepreneurship
Course Code: CCOMC2501

UniversityExamination80Marks// InternalAssessment20Marks//Total100Marks
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Course Prerequisites:	Understand the basics knowledge of entrepreneurship development **and** Governmental & Institutional Regulations, Acts, Support schemes.
Course Objectives:	**1.** To present fundamental framework and basics of entrepreneurship development 2. Governmental & Institutional Regulations, Acts, Support schemes **3.** To sensitise student for focusing on Feasibility Study 4. Project Report Preparation 5. Recent trends in entrepreneurship Development
Course Outcomes:	1. After completing this course student would be able to understand entrepreneurship environment in India. 2. Student would be exposed to understand regulatory framework for starting business in India. 3. Student would be appreciating feasibility of project & should be able to prepare project report.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Introduction**	**12**
	1.1	Entrepreneurship Environment, Entrepreneur & Entrepreneurship, Characteristics of entrepreneurs, significance of Entrepreneurs to society and government, challenges for entrepreneurs, SWOT Analysis, PEST analysis,	

		Entrepreneurship as a career choice, Success & failure stories.		
2.0		**Government & Entrepreneurship**		**12**
	2.1	Institutional Support to Entrepreneurship, Micro, Small & Medium industries development act 2006 (MSMED Act 2006), micro, small & medium units classification as per 2020 definition, Recent Maharashtra State Industrial Policy (2019), MIDC, Basic government procedure to be complied with, Various licensing requirements		
3.0		**Feasibility Study**		**12**
	3.1	Identifying problems & opportunities, Idea Generation, Business Plan, elements of good business plan, operational, financial, economical & marketing feasibility, risk assessment, resource analysis, Profitability study, key financial ratios		
4.0		**Project Report**		**12**
	4.1	Project identification, project selection, Report preparation, Setting Up, managing, diversification & growth strategies for small & family owned business, Elements of project report, CMEGP Sample report preparation		
5.0		**Recent Trends in entrepreneurship:**		12
	5.1	Entrepreneur, Champions portal, E bill discounting, Social Entrepreneurship, Rural Entrepreneurship, woman entrepreneurship, Features of Important government schemes like PMEGP, CMEGP, Stand up India, Start up India, Make in India, PSI, CGTMSME, Mudra Yojna, KVIC, Cluster Formation, Other production linked incentives		
		Total		**60 Hours**

References

1. Entrepreneurship & Project Management, Neeta Boparikar, Himalaya Publishing House, Mumbai
2. Entrepreneurship 10 e, Mcgraw hill, Hisrich etal
3. Entrepreneurship development & small business enterprisesPoornimaCharanthimath, Pearson Education.
4. Entrepreneurship development in India, Sultan Chand & Son New Delhi, S. S. Khanna
5. Entrepreneurship development , Sultan Chand & Son New Delhi, C. B. Gupta etal.

Continuous Assessment (CA):
1.Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):
1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)
M.Com. (II Year): Third Semester III (Level 6.5)
SRTMU Campus and Sub Campus Latur &Parbhani
Subject: Commerce
Under Faculty of Commerce and Management
Effective from Academic Year 2024 – 2025 (As per NEP-2020)
Course Title: Communication Skills
Course Code: CCOMC2502

UniversityExamination80Marks// InternalAssessment20Marks//Total100Marks

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Course Prerequisites:	Basic knowledge of behaviour, psychology and ethics
Course Objectives:	The objective of this course is to impart communication skills amongst the candidates so that on completion of the course they will be equipped with communication skills. To improve the communication, soft skill letter writing, report writing skill of students.
Course Outcomes:	In corporate one has to interact and compete. If properly not prepared it is difficult to survive in the new competitive environment. This syllabus is made keeping in mind all such factors so that the students will get benefited in their career, not only in getting job but also build confidence in facing the present stiff competition.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topics	Teaching Hours
1.0		**Introduction**	12
	1.1	Introducing Business Communication Meaning of Communication, Definitions of Communication, Features of Communication, Communication process, Elements of Communication process, Business Communication, Definition of Business Communication, Basic forms of Communication, Communication process models, Audience Analysis	

2.0		**Organizational communication**	12
	2.1	Organizational communication: Internal and External communication – Structural issues that affect communication – communication within basic organization structure – Advantages and Disadvantages of informal structure – The Grapevine communications between employees and Trade unions – communication to shareholders and investing public – communications and Ethical actions in organizations.	
3.0		**Business Letters Writing skills**	12
	3.1	Writing skills Written Communication, planning of business messages, steps to planning, rewriting and editing, and the first draft restructuring the final draft, Business Letters, Principles of Letter Writing, Physical Appearance of Business Letters, Layout of a Business Letter, Request Letters, Good News Letters, Bad News letters, sales letters, persuasive letters, office Memorandum or Memo & Memo Format.	
4.0		**Report Writing**	12
	4.1	Report Writing Meaning and definition of Report, Characteristics of Report, Types of Reports, Formal Report, Report Preparation,	
5.0		**Presentation Skills:**	12
	5.1	Oral Presentation, Principles of Oral Presentation, Factors Affecting Presentation, Sales Presentation, Training Presentation, Speeches to Motivate, Effective Presentation Skills.	
			60 Hours

Reference Books:

1. Communication In organisation by Dalmar Fisher.
2. The Skills of Communicating by Bill Scott.
3. Business Communication by Chappan and Red.
4. Business Corresponding and Report Writing by R.C. Sharma & Krishna Mohan.
5. Business Communication by R.C. Bhatia.
6. Effective Business Communication by Aasha Kaul

Continuous Assessment (CA):
1.Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):
1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)
M.Com. (II Year): Third Semester III (Level 6.5)
SRTMU Campus and Sub Campus Latur &Parbhani
Subject: Commerce
Under Faculty of Commerce and Management
Effective from Academic Year 2024 – 2025 (As per NEP-2020)
Course Title: Operations Research
Course Code: CCOMC2503

UniversityExamination80Marks// InternalAssessment20Marks//Total100Marks

Course Prerequisites:	Fundamental knowledge of Mathematics, reasoning and operations.
Course Objectives:	To understand the quantitative and logical reasoning skills required to perform the duties of a task manager. To use analytical skills to minimize risk, maximize profit and maximize the sales of the organization.
Course Outcomes:	After learning operations research course, learners will be able to understand and apply quantitative tools required to perform the role as a manager. This will enable students to use analytical evaluation and arrive at logical conclusions & inferences to the decisions.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topics	Teaching Hours
1.0		**Introduction to Operations Research**	12
	1.1	Operations Research – A Quantitative Approach to Decision-Making, History of Operations Research, Definitions of Operations Research, Features of Operations Research Approach, Operations Research Approach to Problem Solving, Advantages of Operations Research Study, Opportunities and Shortcomings of the Operations Research Approach, Features of Operations Research Solution, Applications of Operations Research, Operations Research Models in Practice, Computer Software for Operations Research	
2.0		**Linear Programming: Applications, Model Formulation and Graphical Method**	12

	2.1	Introduction, Structure of Linear Programming Model, General Structure of an LP Model, Assumptions of an LP Model, Advantages of Using Linear Programming, Limitations of Linear Programming, Application Areas of Linear Programming, General Mathematical Model of Linear Programming Problem, Guidelines on Linear Programming Model Formulation, Examples of LP Model Formulation: Examples on Production, Examples on Marketing, Examples on Finance, Examples on Agriculture, Example on Transportation, Examples on Personnel, Graphical Solution Methods of LP Problems.	
3.0		**Project Management: PERT and CPM Project Management:**	12
	3.1	Introduction, Basic Differences Between PERT and CPM, Significance of Using PERT/CPM, Phases of Project Management, PERT/CPM Network Components and Precedence Relationships, Rules for AOA Network Construction, Errors and Dummies in Network, Critical Path Analysis: Forward Pass Method (For Earliest Event Time), Backward Pass Method (For Latest Allowable Event Time, Float (Slack) of an Activity and Event, Critical Path, Project Scheduling with Uncertain Activity Times, Estimation of Project Completion Time.	
4.0		**Simulation**	12
	4.1	Introduction, Simulation Defined, Types of Simulation, Steps of Simulation Process, Advantages and Disadvantages of Simulation, Stochastic Simulation and Random Numbers: Monte Carlo Simulation, Random Number Generation: Simulation of Inventory Problems ,Simulation of Queuing Problems, Simulation of Investment Problems, Simulation of Maintenance Problems Simulation of PERT Problems	
5.0		**Decision Theory**	12
	5.1	Introduction, Steps of Decision-Making Process, Types of Decision-Making Environments, Decision-Making Under Uncertainty: Optimism (Maximax or Minimin) Criterion, Pessimism (Maxim in or Minimax) Criterion, Equal Probabilities (Laplace) Criterion, Coefficient of Optimism (Hurwicz) Criterion and Regret (Savage) Criterion.	

Reference Books:
1) Introduction to Operations Research: Prem Kumar Gupta, Dr. H.S. Hira, AartiKamboj, S. Chand Publications, New Delhi.
2) Operations Research Problems and Solutions: J.K. Sharma, Mcmillan Publications.
3) Operations Research: Theory and Applications; J.K. Sharma, Trinity Press, New Delhi.
4) Quantitative Techniques in Management: N.D. Vohra, Tata McGraw Hill Education Private Limited, New Delhi.
5) Statistical and Quantitative Methods; Ranjeet Chitale, Nirali Publication, Pune.

Continuous Assessment (CA):
1.Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.
End of Semester Examination (ESE for 4 Credit Course):
1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)
M.Com. (II Year): Third Semester III (Level 6.5)
SRTMU Campus and Sub Campus Latur &Parbhani
Subject: Commerce
Under Faculty of Commerce and Management
Effective from Academic Year 2024 – 2025 (As per NEP-2020)
Course Title: Financial Markets & Institutions
Course Code: CCOMC2504
UniversityExamination40Marks// InternalAssessment10Marks, Total50Marks

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Course Prerequisites:	Basic knowledge of finance and financial markets in India
Course Objectives:	The objective of this paper is to introduce students to role and functioning of financial markets, financial products that are traded in such financial markets and institutions associated with financial markets. It explains the role of financial system on economic development.
Course Outcomes:	At the end of the course, students should be able to: Financial architecture of an economy and its key players. The fabrication of Indian Financial markets. Functioning of different players in the financial market including Regulators like RBI ,SEBI, PFRDA and IRDA

Course Teaching and Evaluation Scheme

Credit assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 5 Marks)	Assignments (Marks 5)	Total (Marks)			
02	--	40	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Indian Financial System**	**10**
	1.1	Indian Financial System – An Overview , Evolution of Financial System in India Financial System and Economic Development , Structure of Indian Financial System: An overview of the Indian financial system Financial Markets, Money Market, Capital Market in India.	

2.0	**2.1**	**Corporate Governance and SEBI**	**10**
		RBI,SEBI,IRDA,PFRDA, Corporate Governance and SEBI Role of central bank and commercial banks, Commercial Banking : Role of Banks, NPA, Risk Management in Banks, Basel Norms, Products offered by Banks and FIs: Retail banking and corporate banking products. Universal Banking: need and importance, trends and RBI guidelines, Core banking solution (CBS); RTGS and internet banking, CAMELS rating system, Basel Norms, MCLR based lending NBFCs and its types; comparison between Banks and NBFCs.	
3.0	3.1	**Bank Applications**	**10**
	3.1	Core banking solution (CBS); RTGS and internet banking, CAMELS rating system, Basel Norms, MCLR based lending NBFCs and its types; comparison between Banks and NBFCs.	

Recommended Books:
1. Avdhani: Investment and Securities Markets in India, Himalaya Publications, Delhi
2. Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
3. Ghosh D: Banking Policy in India, Allied Publications, Delhi.
4. Khan, M.Y: Indian Financial System, Tata McGraw Hill, Delhi
5. Varshney, P.N: Indian Financial System, Sultan Chand & Sons, New Delhi.
6. Srivastava R. M.: Management of Indian Financial Institution; Himalaya Publishing House, Mumbai

Continuous Assessment (CA):
 1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
 2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):
 1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
 2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the   syllabus.
 3. The students need to solve total 5 questions.

Swami Ramanand Teerth Marathwada University, Nanded

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

M.Com. (II Year): Semester III (Level 6.5)

SRTMU Campus and Sub Campus Latur &Parbhani

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Business Taxation

Course Code: CCOME2501

UniversityExamination80Marks// InternalAssessment20Marks//Total100Marks

Course Prerequisites:	Basic knowledge of income tax, numerical ability and reasoning
Course Objectives:	The course aims to develop an understanding of the importance of Tax Planning & Tax Management. To equip students and to become self reliant and self employed to perform the duty as a tax consultant
Course Outcomes:	1. The basic knowledge of income tax act, 1961 and its amendments would be understood.
	2. The different income source and their tax liabilities on the assesee could be analyzed.
	3. The knowledge of income tax could be applied to become tax consultant
	4. The self employment could be generated by filing income tax returns and doing tax planning of assesses

Course Teaching and Evaluation Scheme

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

Course Contents

Modu le No.	Unit No.	Topics	Teaching Hours
1.0		**Corporate Taxation**	12
	1.1	Corporate Taxation— Significance of corporate taxation - Basic Concepts and definitions – Residential Status and Scope of Total Income of a Company – Classification of companies for tax purpose – Incomes exempt from tax applicable to company	
2.0		**Assessment of Companies I**	12
	2.1	Computation of Income from House Property – Income from Business – Capital Gains – Other Sources (Practical examples on Income from House Property and Salary – Income from Business – Capital Gains – Other Sources)	
3.0		**Assessment of Companies II**	12

	3.1	Tax assessment of companies, Set-off and Carry forward of losses, deductions applicable to companies — Computation of Total Income and Tax Liability (Practical examples on Computation of Total Income and Tax Liability).	
4.0		**Tax Planning and Management**	**12**
	4.1	Meaning and Scope of Tax Planning and Tax Management, Tax Evasion vs. Tax Avoidance, Various Charges, fines and penalties and circulars of CBDT, Ministry of Finance from time to time	
5.0		**Tax Filing, Returns and Compliances**	**12**
	5.1	Tax Filing, Returns and Compliances for companies and practical examples on Tax Filing, Returns and Compliances, Government website of income tax filing, Government of India, Tax practice	

Note: Provisions of Law shall be applicable as per current financial year i.e. for financial year 2021-22 assessment years 2022-23.

Suggested Readings:

1. Gaur and Narang: Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. B.B.Lal& N. Vashisht: Direct Taxes, Pearson Education.
3. H.C. Mehrotra- Income Tax Law and Practice- SahityaBhavan, Agra.

Continuous Assessment (CA):
1.Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.
End of Semester Examination (ESE for 4 Credit Course):
1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)
M.Com. (II Year): Semester III (Level 6.5)
SRTMU Campus and Sub Campus Latur &Parbhani
Subject: Commerce
Under Faculty of Commerce and Management
Effective from Academic Year 2024 – 2025 (As per NEP-2020)
Course Title: Consumer Behaviour & Marketing Research
Course Code: CCOME2502
UniversityExamination80Marks// InternalAssessment20Marks//Total100Marks

Course Prerequisites:	Student is expected to have basic understanding of principles & framework of marketing, Industry and environment
Course Objectives:	1. Student to acquaint with theoretical framework of consumer behaviour and marketing research.
	2. Students should comprehend factors influencing consumer behaviour
	3. Students should understood consumer decision making process.
	4. To enable student with marketing research process
	5. To enable students with data collection and analysis procedures.
Course Outcomes:	1. Student will be known about theoretical framework of consumer behaviour and marketing research.
	2. Student will understand various factors that influence purchase decision of buyer.
	3. Student will understand buying decision making process.
	4. Student will know about marketing research process.
	5. Student should be appreciate various data collection and analysis methods.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topics	Teaching Hours
1.0		**Introduction**	12
	1.1	Introduction, nature, significance & Scope	
	1.2	Factors influencing consumer behaviour-Social, Cultural, Personal	
	1.3	Consumer behaviour model	

	1.4	Psychological Processes- Motivation, Perception, Learning, Memory	
	1.5	Consumer decision Making Process- The five stage model.	
2.0			**12**
	2.1	Behavioural decision theory	
	2.2	Behavioural Economics	
	2.3	Decision Heuristics	
	2.4	Business buyer behaviour	
	2.5	Case study about consumer behaviour	
3.0		**Marketing Research**	**12**
	3.1	Marketing research- Meaning, importance, nature, scope, measurement & scales	
	3.2	Marketing research process	
	3.3	Sampling methods	
	3.4	Data Collection Methods	
	3.5	Questionnaire Preparation	
4.0		**Market Analysis**	**12**
	4.1	Frequency Distribution, Cross tabulation and hypothesis testing using chi square test	
	4.2	Analysis of Variance (ANOVA)	
	4.3	Correlation & Regression	
	4.4	Using Microsoft excel for data analysis	
	4.5	Introduction to SPSS	
5.0		**Writing research report**	**12**
	5.1	Writing research report	
	5.2	Writing research paper/ Article	
	5.3	Sample questionnaire preparation	
	5.4	Applications of Google forms for Data Collection	
	5.5	Data analysis by using excel- practical example	

Reference Books:

1. Consumer Behavior: Insights from Indian Market by K. Ramachandran
2. Consumer Behavior in Indian Perspective" by Suja R. Nair
3. Marketing Management: A South Asian Perspective" by Philip Kotler, Kevin Lane Keller
4. Marketing Research: Naresh Malhotra
5. Research Methodology: C. R. Kothari

Continuous Assessment (CA):
1.Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.
End of Semester Examination (ESE for 4 Credit Course):
1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

Swami Ramanand Teerth Marathwada University, Nanded

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

M.Com. (II Year): Semester III (Level 6.5)

SRTMU Campus and Sub Campus Latur &Parbhani

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: International Finance

Course Code: CCOME2503

UniversityExamination80Marks// InternalAssessment20Marks//Total100Marks

Course Prerequisites:	Basic Understanding of International Business	
Course Objectives:	1.	To study foreign exchange principles and numerical of foreign exchange arithmetic.
	2.	To understand and apply the Exchange Rates For Merchant Transactions and Forward Exchange Rates.
Course Outcomes:	1.	After studying International Finance, learner will be able to understand foreign exchange principles and numerical of foreign exchange arithmetic
	2.	After studying International Finance, learner will be able to understand and apply the Exchange Rates For Merchant Transactions and Forward Exchange Rates.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topics	Teaching Hours
1.0		**Environment of Exchange Rates**	12
	1.1	Foreign Exchange, Authorized Persons, Foreign Currency Accounts,	
	1.2	Determination of Exchange Rates	
	1.3	Factors Determining Exchanges Rates	
	1.4	Administration of Foreign Exchanges	
2.0		**Foreign Exchange Market**	12
	2.1	Foreign Exchange Markets, Salient Features, Participants, Purpose of Transacting, Settlement of Transaction	

	2.2	Transactions in interbank Markets	
	2.3	Forward Rates	
	2.4	Problems for Practice	
3.0		**Exchange Rates For Merchant Transactions**	**12**
	3.1	Ready Exchange Rates, Purchase and sale Transactions, Exchange Quotations ,Basis for Merchant Rates, Principal Types of buying Rates, Principals Types of Selling Rates	
	3.2	Quoting Better /Best Rates, Rounding off of Card Rates	
	3.3	Problems for Practice	
	3.4	Problems for Practice	
4.0		**Ready Rates Based on Cross Rates**	**12**
	4.1	Meaning and concept of Ready Rates and Cross Rate	
	4.2	Calculation of Cross Ready Rates	
	4.3	Ready Rates for Euro and Sterling	
	4.4	Problems for practice	
5.0		**Forward Exchange Rates**	**12**
	5.1	Calculation of Fixed Forward Rates, Calculation of Option Forward Rates	
	5.2	Forward Rates Based on Cross Rates	
	5.3	Forward Rates for Euro and Sterling	
	5.4	Problems for Practice	

Reference Books:

1. Foreign Exchange Arithmetic by C. Jeevanandam, Sultan Chand and Sons Publication.
2. International Financial Management by O.P. Agrawal, Himalaya Publication House
3. International Financial Management by Apte
4. International Financial Management by Seth and Malhotra, Galegotia Publication Company.

Continuous Assessment (CA):
1.Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.
End of Semester Examination (ESE for 4 Credit Course):
1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)
M.Com. (II Year): Semester III (Level 6.5)
SRTMU Campus and Sub Campus Latur &Parbhani
Subject: Commerce
Under Faculty of Commerce and Management
Effective from Academic Year 2024 – 2025 (As per NEP-2020)
Course Title: Research Project (Fieldwork/Survey)
(Research Project)
Course Code: CCOMP2501

Course Prerequisites:	Basic Knowledge of Research Methodology, Research Laboratory, Library, Internet Facility etc.
Course Objective:	1. To make acquaint the student with practical application of research methodology. 2. To develop the research skill and attitude among the students to solve the problems of the society. 3. To make the career of student in Research and development Sector.
Course Outcomes	1.The students will be acquainted with practical application of research methodology. 2. . It will be developed the research skill and attitude among the students to solve the problems of the society. 3.The students will be made their career in Research and development Sector.

Course Teaching and Evaluation Scheme

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

Course Contents

In the subject of Research Project (Field Work or Survey), each student has to register his/her research topic and prepare and submit a Short Resume of   Research Project(Research Proposal) towards the Concerned Teacher/Supervisor/Guide for partial fulfilment of M Com Degree under the guidance/supervision of Concerned Teacher/Guide/Supervisor at the beginning of M Com. III Semester. After Research Proposal student has to develop Research Design and prepare field work/ survey instruments like questionnaire, interview schedule etc. for collection of primary data. Student has to undertake field work or survey for collection of the data(Primary and Secondary) required as per research objectives and hypothesis under the guidance/supervision of Concerned Teacher/Guide/Supervisor. At the end, student has to make the presentation on the field work/ survey done by him/her in front of external examiner.

Continuous Assessment (CA):
Assignments of Field Work/ Survey by Concerned Teacher/Supervisor/Guide for 50 Marks
1. Preparation of Research Proposal, Research Design, Questionnaire, Interview Schedule etc.
 2. Collection of Data (**Primary/Secondary**)
End of Semester Examination (ESE) Practical Exam by external examiner for 50 Marks
Student has to make the presentation on the field work/ survey done by him/her in front of external examiner at the end of the year i.e. IV Sem.

Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)
M.Com. (II Year): Semester IV (Level 6.5)
SRTMU Campus and Sub Campus Latur &Parbhani
Subject: Commerce
Under Faculty of Commerce and Management
Effective from Academic Year 2024 – 2025 (As per NEP-2020)
Course Title: Cost Accounting
Course Code:CCOMC2551

University Examination: 80 marks, Internal Assessment: 20 marks, Total – 100 marks

Course Prerequisites:	Fundamentals of Accounting Principles and Practices
Course Objectives:	To impart conceptual knowledge of cost accounting and to equip with skills of ascertainment and control of costs.
Course Outcomes:	After Learning this course, learners will be able to do process costing, marginal costing, absorption and differential costing and students will be able to control the budget of the organization.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topics	Teaching Hours
1.0		**Introduction**	12
	1.1	Cost Accounting: Nature and Scope, Need, Objectives, Cost Concepts, Installation of Costing System. Books of Accounts, Integral and Non-Integral Accounting, Reconciliation of Cost and Financial Accounts (Including Problems).	
	1.2	Cost Accounting its relationship with Financial Accounting and Management Accounting,	
	1.3	Cost Accounting Standards	
	1.4	Cost Classification, Cost Sheet.	
2.0		**UNIT-II: PROCESS COSTING:**	12
	2.1	Process Costing: Features, Applicability, Pros and Cons, Unit Costing Vs. Process Costing Inter-Process Profit, Equivalent Production.	
	2.2	Job Costing Vs. Process Costing, Normal Loss and Abnormal Loss, Process Accounts with Stocks.	

	2.3	First in- First Out Method(FIFO) and Average Method, Joint Products and By-products(Including problems).	
3.0		**MARGINAL,ABSORPTIONANDDIFFERENTIALCOSTING**	12
	3.1	Marginal Cost: Features, Absorption Cost: Pros and cons	
	3.2	Decision Making: Pricing Decisions, Make or Buy Decisions, Product/Sales Mix Decisions, Shut Down or Continue Decisions	
	3.3	Preparation of Income Statement under Marginal Costing and Absorption Costing	
	3.4	Accept or Reject an offer, Differential Costing(including problems).	
4.0		**BUDGETARY CONTROL**	12
	4.1	Budget: Meaning, Essentials, And Budgeting, Budgetary Control: Essentials, Advantages, And Limitations, x Production Budget. Direct Labor Budget, Manufacturing Overheads Budget, cash Budget, Master Budget, Flexible Budget, Performance Budget, Traditional Budgeting, Zero Based Budgeting(Including Problems).	
	4.2	Accept or Reject an offer, Differential Costing(including problems).	
	4.3	Direct Material Budget	
	4.4	Capital Expenditure Budget,	
5.0		**STANDARDCOSTING**	12
	5.1	Standards: Meaning, Types, Establishment-Pros and Cons-Standard Costing and Budgetary Control–Variance Analysis-	
	5.2	Standard Costing: Need ,Pre-requisites,	
	5.3	Revision of Standards-Control and Efficiency Ratios (Including Problems).	

Reference Books:

Bose, Biplab S. Marketing Management. Mumbai, India: Himalaya Publishing House
Grewal, Dhruv, & Levy, Michael, Marketing. Chennai, India: McGraw Hill Education
Kotler, Philip, Marketing Management. Delhi, India: Pearson Education
Kumar, Arun, & Meenakshi, N. Marketing Management. New Delhi, India: Vikas Publishing House
Ramaswamy, V.S., & Namakumari, S. Marketing Management. New Delhi, India: Macmillan India Ltd.
Continuous Assessment (CA):
1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting and innovative.
End of Semester Examination (ESE for 4 Credit Course):
1. Question No.1 will be compulsory carrying 20 marks and based on any module of the syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)
M.Com. (II Year): Semester IV (Level 6.5)
SRTMU Campus and Sub Campus Latur &Parbhani
Subject: Commerce
Under Faculty of Commerce and Management
Effective from Academic Year 2024 – 2025 (As per NEP-2020)
Course Title: Tax Planning
Course Code: CCOMC2552

University Examination 80 Marks// Internal Assessment 20 Marks// Total100 Marks
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Course Prerequisites:	Fundamental Knowledge of Income Tax
Course Objectives:	To impart tax planning skills and knowledge to students for the purpose of self-employment through tax consultancy services. Toenablethestudentsregardingcurrenttaxplanningmeasuresforthepresentassessmentyear
Course Outcomes:	Thetaxplanningskillsandknowledgewillbedevelopedamongstudentsforthepurposeofself-employmentthroughtaxconsultancyservicestothesalariedcustomers.

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Tax Planning an introduction**	**12**
	1.1	Introduction to tax planning, significance of tax planning, objectives of tax planning, income tax Act 1961, basic terminologies, tax rates as per relevant finance Act, surcharge of income tax.	
2.0		**Tax Deduction at Source**	**12**
	2.1	Broad scheme of tax deduction at source from salaries, method of tax calculation, payment of tax on non-monetary perquisites by employer computation of average income tax, salary from more than one employer, relief when salary paid in arrears or advance ,information regarding income under any other head, computation of income under the head' income from house property' ,adjustment for excess or short fall of deduction, salary paid in foreign currency.	
3.0		**Persons Responsible for Tax Deduction**:	**12**
	3.1	Person Responsible for Tax Deduction and their duties, Stipulation of sec.204 of the Act, Tax deter mine to be deducted from salary u/s192,tax deduction at lower rate deposit of tax deducted ,interest ,fee ,penalty and prosecution for failure to deposit tax deducted, furnishing of certificate for tax deducted, mandatory coating	

		ofPANandTAN,Compulsoryrequirementtofurnsh PANbyemployee,statementoftaxdeduction u/s 200(3),TDS on income from pension, matters pertaining to TDS made in case of non-resident.	
4.0		**Computation of Income Under the Head Salaries**	12
	4.1	Income chargeable under the head salaries, Definition of salary, perquisite and profit in lieu of salary, income not included under the head salary(exemptions)deduction u/s 16 of the Act from the income from salary. Deductions under chapter VI-A of the Act	
5.0		**Tax Planning Procedure and Measures**	12
	5.1	Rabbetu/s87ATDSonpaymentofaccumulated balance under recognized PF and contribution from approved superannuation fund, DDOs to satisfy themselves of the genuineness of the claim, calculation of income tax to be deducted, Miscellaneous.	
		Total	60

Books Recommended:

1. Central Board of Direct Taxes circulars for relevant financial year.

2. Income Tax Act 1961.

3. Amendments and circulars from Ministry of Finance, Government of India.

Continuous Assessment (CA):
1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting and innovative.
End of Semester Examination (ESE for 4 Credit Course):
1. Question No.1 will be compulsory carrying 20 marks and based on any module of the syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)
M.Com. (II Year): Semester IV (Level 6.5)
SRTMU Campus and Sub Campus Latur &Parbhani
Subject: Commerce
Under Faculty of Commerce and Management
Effective from Academic Year 2024 – 2025 (As per NEP-2020)
Subject: Auditing
Course Code: CCOMC2552

UniversityExamination40Marks// InternalAssessment10Marks//Total50Marks

Course Prerequisites	Acquiring the knowledge of advance auditing, to professionals for Excellency in the field of advanced auditing.
Course objectives	1.To promote the knowledge of advance auditing, to professionals for Excellency in the field of advanced auditing. 2.To promote the decision-making skills and administrative competence relevance to auditing in private and government organizations.
Course outcome	After completion of this course candidates will be able to get the practical knowledge of various audit procedure in compliance with statuary obligations.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
02	--	40	--	10	10	10	40	--	50

Course Contents

Module No.	Topics	Teaching Hours
Unit I	**Company Audit. Company Audit–**Audit of ledgers, Audit of shares, General Considerations, Scrutiny of Ledger of Assets, Personal and Revenue Accounts. Concepts of true and fair and materiality and audit risk in the context of audit of companies.	**10**
Unit II	**Special Audits:** Special points in audit of different types of undertakings –Educational Institutions, Hostels ,Clubs and Hospitals.	**10**

Unit III	**Audit under other laws:** Environment audit, Energy Audit, Audit under different statutes, viz; income tax, other direct tax laws and indirect taxes. **Audit of Public sector Undertakings:** Special features of audit of public sector undertakings, Audit of departmental commercial undertakings, Audit of statutory corporations, Audit of government companies.	**10**

Suggested Readings:

1. Research Methodology by Dr.S.L.Gupta
2. Research Methodology by C.R. Kothari
3. Kerlinger F.N. Fundaments of behavior Research Holt Rinehert &Sinson Newyork
4. Sadha A.N.SinghAmerjit: Research Methodology in social sciences HimalayaPub.1980
5. Bajpai S.R.:Methods in social survey & Research kitab Ghar Kanpur

Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.

2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the   syllabus.

3. The students need to solve total 5 questions.

Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)
M.Com. (II Year): Semester IV (Level 6.5)
SRTMU Campus and Sub Campus Latur &Parbhani
Subject: Commerce
Under Faculty of Commerce and Management
Effective from Academic Year 2024 – 2025 (As per NEP-2020)
Course Title: Good& Services Tax
Course Code: CCOME2551

UniversityExamination80Marks// InternalAssessment20Marks//Total100Marks

Course Prerequisites:	Acquiring skills and knowledge to students for the purpose of self-employment through tax consultancy services
Course Objectives:	To impart tax planning skills and knowledge to students for the purpose of self-employment through tax consultancy services. To enable the students regarding current tax planning measures for the present assessment year.
Course Outcomes:	Thetaxplanningskillsandknowledgewillbedevelopedamongstudentsforthepurposeofself-employmentthroughtax consultancy services to the salaried customers.

Course Teaching and Evaluation Scheme

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

Course Contents

Mod ule No.	Unit No.	Topics	Teaching Hours
1.0		**Introduction to Indirect Taxation and Goods and Services Act**	12
	1.1	GST an introduction, overview, background, direct and indirect taxes, features of indirect taxes, genesis of GST in India, The Journey to GST, concept of GST, need for GST in India, Deficiencies in value added taxation system, GST- a cure for ills of existing indirect tax regime, Framework of GST as introduced in India, Dual GST,CGST,SGST,IGST,UTGST, Legislative frame work, classification of goods and services, registration, composition, exemptions, Illustrations.	
2.0		**Supply under GST**	12

	2.1	Introduction, relevant definitions, statutory provisions, analysis, supply for consideration in course or furtherance business, modes of supply: sale and transfer, barter and exchange, license, lease and rental, consideration, in course or furtherance business, meaning of supply made in course or furtherance business, supply by a taxable person, taxable supply, supply without consideration: deemed supply.	
3.0		**Charges of GST**	**12**
	3.1	Introduction, relevant definitions, statutory provisions, extent and commencement of GST law, levy and commencement of GST (section 9) from time to time, analysis, charges of GST, composition levy(section 10ofGSTact)	
4.0		**Exemptions from GST**	**12**
	4.1	Introduction to Exemptions from GST, power to grant Exemptions from GST, Analysis, notification, special order, goods exempted from tax, list of services exempted from tax from time to time, specific services exempted from tax, analysis: services provided by charitable or religious trusts, conduct of religious ceremony, renting of precincts of religious place meant for public purpose etc.	
5.0		**Time and Value of Supply**	**12**
	5.1	Time of supply, Introduction, relevant definitions ,recipients, time of supply of goods, statutory provisions, analysis, time of supply of goods underforwardcharge,specialprocedureundersection148forpaymentoftaxincaseofgoods,illustration and analysis, value of supply.	

Books Recommended:

1. Goods and Services Act for relevant financial year.

2. Amendments and circulars from Ministry of Finance, Government of India.

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the syllabus.

2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.

3. The students need to solve total 5 questions.

Swami Ramanand Teerth Marathwada University, Nanded

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

M.Com. (II Year): Semester IV (Level 6.5)

SRTMU Campus and Sub Campus Latur &Parbhani

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Services & Relationship Marketing

Course Code: CCOME2552

UniversityExamination80Marks// InternalAssessment20Marks//Total100Marks

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Course Prerequisites:	Basic knowledge of Business Economics, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1.To make the students be acquainted with the principles of Services Marketing
	2.To make able the students to utilize the concept of Services & Relationship Marketing.
	3.To acquaint the students to the uniqueness of Service characteristics & its Market implication.
	4To analyze the various facets in the area of Services & Relationship Marketing essential for the success of a Service Enterprise
Course Outcomes:	1. Students will be acquainted with the principles of Services Marketing
	2. Students will be able to understand the uniqueness of Service characteristics & its Market implication.
	3. Students will be able to understand how Service Enterprise needs to face challenges
	4. Students will be able to understand the various facets in the area of Services & Relationship Marketing essential for the success of a Service Enterprise

Course Contents

Module No.	Unit No.	Topics	Teaching Hours
1.0		**Introduction**	**12**
	1.1	Meaning, Definitions, Functions and Limitations of Service Marketing	
	1.2	Understanding Service, The Nature of Service Marketing - significance	
	1.3	Classification of Services	
	1.4	Challenges of Service Marketing	
2.0		**Management of Services Marketing**	**12**
	2.1	Services Marketing Mix	
	2.2	Strategic Issues in Services Marketing	
	2.3	Market Segmentation & Targeting; Individualized Service and Mass Customization,	
	2.4	Differentiation and Positioning of Services; Developing and Maintaining Demand & Capacity, Delivering Quality Services	

3.0		**Service Marketing Practices**	**12**
	3.1	Financial services	
	3.2	Hospitality: Travel	
	3.3	Hotels and Tourism	
	3.4	Educational services	
4.0		**Relationship Marketing**	**12**
	4.1	An Overview & Paradigm Shift in Marketing.	
	4.2	Fundamental Concepts in Relationship Marketing	
	4.3	Customer lifetime value: Customer life cycle – attracting – retaining and growing customers	
	4.4	Lifetime customer value (LCV) - Customer equity – Decency-Frequency Monetary value (RFM) model. IT enabled RM: Emergence of CRM – database marketing – data warehousing and data mining ethical issues – customer privacy	
5.0		**Sustaining Customer Relationships**	**12**
	5.1	The role of service in building relationships	
	5.2	Segmentation of service	
	5.3	Measurement of service	
	5.4	Monitoring of customer satisfaction, Analyzing customer defections	

Reference Books:

1. Services Marketing – Vasanti Venugopal, Raghu V.N., Himalaya Publishing House
2. Services Marketing –S. Shajahan, Himalaya Publishing House, 2011
3. The CRM Handbook – Jill Dyche, Pearson Education, 2002
4. The Nuts & Bolts of CRM – Dhruv Nath, Tata McGraw-Hill Publishing Co.
5. Leading Through Relationship Marketing- Richard Batterley
6. Relationship Marketing Text and Cases- S.Shajahan, McGraw-Hill Co. 2009
7. Customer relationship Management – H.Peeru Mohamed, A.Sagadevan, Vikas Publishing House, 2010
8. The Ultimate CRM Handbook – John G. Freeland, Tata Mc Graw-Hill Edition, 2008
9. Services Marketing - Zeithaml & Others, Pearson Education.
10. Servicing Marketing- S.M. Jha, Himalaya Publishing House.

Continuous Assessment (CA):

1. Two Tests: There are two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the syllabus.

2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.

3. The students need to solve total 5 questions.

Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)
M.Com. (II Year): Semester IV (Level 6.5)
SRTMU Campus and Sub Campus Latur &Parbhani
Subject: Commerce
Under Faculty of Commerce and Management
Effective from Academic Year 2024 – 2025 (As per NEP-2020)
Course Title: Corporate Finance
Course Code: CCOME2553

UniversityExamination80Marks// InternalAssessment20Marks//Total100Marks

Course Prerequisites:	Student is expected to have basic understanding of principles & framework of finance, banking and environment.
Course Objectives:	1. Students should be acquaint with basic framework of corporate finance
	2. Students should be aware tools, techniques and important factors available for decision making
	3. Students should understood concept of capital structure
	4. To enable student with valuation of firm
Course Outcomes:	1. Student will be known about Analysis of financial statements
	2. Student will understand various factors that influence capital structure
	3. Student will understand capital structure and relative cost of capital
	4. Student will know about methods of valuation of firm

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topics	Teaching Hours
1.0		**Introduction**	12
	1.1	Conceptual framework	
	1.2	Balance Sheet, Income Statement & Cash flow statement analysis	
	1.3	Ratio analysis and Financial Statement Interpretation	
	1.4	Future Value & Present Value Concept	

	1.5	Right issue, IPO, FPO, Private Placement	
2.0		**Financial Statements**	12
	2.1	Discounted Cash flow Analysis (DCF)	
	2.2	NPV, IRR & payback period analysis	
	2.3	Cost of capital	
	2.4	Weighted average cost of capital	
	2.5	Estimating cost of debt, equity and preferred stock	
3.0		**Capital Structure**	12
	3.1	Determining optimal capital structure	
	3.2	Debt equity ratios and financial leverage	
	3.3	Factors influencing dividend decisions	
	3.4	Dividend models and theories	
	3.5	Relationships between risk and return	
4.0		**Valuation During Mergers & Acquisitions**	12
	4.1	Mergers & acquisition	
	4.2	Exchange ratio	
	4.3	Takeovers	
	4.4	Financial restructuring	
	4.5	Buy back of shares	
5.0		**Valuation of Various Magnitudes of Business Organizations**	12
	5.1	Corporate valuation	
	5.2	Financial Flows	
	5.3	Computation of firm value based on DCF method	
	5.4	Two stage model	
	5.5	Three stage model	

References

3. Financial Management: Theory and Practice by Prasanna Chandra
4. Financial management by I. M. Pandey
5. Financial Management by G. Sudarshan Reddy
6. Security Analysis and Portfolio Management by Donald E. Fischer and Ronald J. Jordan
7. Corporate Finance: Theory and Practice" Vishwanath S.R

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Two Years PG Program in Commerce with Multiple Entry and Exit Option)
M.Com. (II Year): Semester IV (Level 6.5)
SRTMU Campus and Sub Campus Latur &Parbhani
Subject: Commerce
Under Faculty of Commerce and Management
Effective from Academic Year 2024 – 2025 (As per NEP-2020)
Course Title: Research Publication Ethics(Research Project)
Course Code: CCOMP2551

UniversityExamination40Marks// InternalAssessment10Marks//Total50Marks
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Course Prerequisites:	**Basic knowledge of research, publication and ethics**
Course Objectives:	To understand the philosophy of science, ethics, research integrity and publication ethics. To identify the research misconduct and predatory publications. To understand indexing and citation databases, open access publications, research metrics (citations, h-index, impact Factor, etc.). To understand the usage of plagiarism tools.
Course Outcomes:	At the end of the course the student will have awareness about the publication ethics and publication misconducts.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topics	Teaching Hours
1.0		**Philosophy, Ethics and Scientific Conduct :**	10
	1.1	Introduction to philosophy: definition, nature and scope, concept, branches - Ethics: definition, moral philosophy, nature of moral judgments and reactions. Ethics with respect to science and research - Intellectual honesty and research integrity - Scientific misconducts: Falsification, Fabrication and Plagiarism (FFP) – Redundant Publications: duplicate and overlapping publications, salami slicing - Selective reporting and misrepresentation of data.	
2.0		**Publication Ethics :**	10

	2.1	Publication ethics: definition, introduction and importance - Best practices / standards setting initiatives and guidelines: COPE, WAME, etc. - Conflicts of interest - Publication misconduct: definition, concept, problems that lead to unethical behaviour and vice versa, types - Violation of publication ethics, authorship and contributor ship - Identification of publication misconduct, complaints and appeals - Predatory publisher and journals.	
3.0		**Open Access Publishing:**	**10**
	3.1	Open access publications and initiatives - SHERPA/RoMEO online resource to check publisher copyright & self-archiving policies - Software tool to identify predatory publications developed by SPPU - Journal finger / journal suggestion tools viz. JANE, Elsevier Journal Finder, Springer, Journal Suggested, etc. **Publication Misconduct and Database and Research Metrics**	

References

1. Nicholas H. Steneck. Introduction to the Responsible Conduct of Research. Office of Research Integrity. 2007. Available at: https://ori.hhs.gov/sites/default/files/rcrintro.pdf

2. The Student's Guide to Research Ethics By Paul Oliver Open University Press, 2003

3. Responsible Conduct of Research By Adil E. Shamoo; David B. Resnik Oxford University Press, 2003

4. Ethics in Science Education, Research and Governance Edited by Kambadur Muralidhar, Amit Ghosh Ashok Kumar Singhvi. Indian National Science Academy, 2019. ISBN : 978-81- 939482-1-7.

5. Anderson B.H., Dursaton, and Poole M.: Thesis and assignment writing, Wiley Eastern 1997.

6. BijornGustavii: How to write and illustrate scientific papers? Cambridge University Press.

7. Bordens K.S. and Abbott, B.b.: Research Design and Methods, Mc Graw Hill, 2008.

8. Graziano, A., M., and Raulin, M.,L.: Research Methods – A Process of Inquiry, Sixth Edition, Pearson, 2007.

Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.

2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the   syllabus.

3. The students need to solve total 5 questions.

Swami Ramanand Teerth Marathwada University, Nanded

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

M.Com. (II Year): Semester IV (Level 6.5)

SRTMU Campus and Sub Campus Latur &Parbhani

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title:Research Project /Dissertation

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(Research Project)
Course Code: CCOMP1552

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Course Prerequisites:	Basic Knowledge of Research Methodology, Research Publication Ethics, Research Laboratory, Library, Internet Facility etc.
Course Objective:	1. To make acquaint the student with practical application of research methodology. 2. To develop the research skill and attitude among the students to solve the problems of the society. 3. To make the career of student in Research and development Sector.
Course Outcomes	1.The students will be acquainted with practical application of research methodology. 2. . It will be developed the research skill and attitude among the students to solve the problems of the society. 3.The students will be made their career in Research and development Sector.

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Course Teaching and Evaluation Scheme

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

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Course Content

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

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Format

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

Annexure:	A) Bibliography or list of references
	B) Questionnaire / Interview Schedule

Title Page Format

(------------ Topic-----------)

ADissertation / Research Project Report

Submitted To

Swami Ramanand Teerth Marathwada University, Nanded

For the Partial Fulfilment of Degree of Master of Commerce

Submitted by

Under the Supervision of

(School of Commerce & Management Sciences)

Academic Year- -----------

Continuous Assessment (CA):
01)Research Project Report/ Dissertation 100 Marks by Internal Examiner.

End of Semester Examination (ESE):
01)   Practical/ Oral/ Viva-voce Exam50 Marks by External Examiner

*********************************The end **