



॥ सा विद्या या विमुक्तये ॥

स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

“ज्ञानतीर्थ” परिसर, विष्णुपुरी, नांदेड - ४३१६०६ (महाराष्ट्र)

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED

“Dnyanteerth”, Vishnupuri, Nanded - 431606 Maharashtra State (INDIA)

Established on 17th September 1994 – Recognized by the UGC U/s 2(f) and 12(B), NAAC Re-accredited with ‘A’ Grade

ACADEMIC (1-BOARD OF STUDIES) SECTION

Phone: (02462) 229542

Fax : (02462) 229574

Website: www.srtmun.ac.in

E-mail: bos.srtmun@gmail.com

न्यू मॉडेल डिग्री कॉलेज हिंगोली येथील
वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी
व पदव्युत्तर विषयांचे सी.बी.सी.एस. पॅटर्नचे
अभ्यासक्रम शैक्षणिक वर्ष २०२०-२१
पासून लागू करण्याबाबत. .

परिपत्रक

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, न्यू मॉडेल डिग्री कॉलेज, हिंगोली येथील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी व पदव्युत्तर स्तरावरील द्वितीय वर्षाचे खालील विषयांच्या **C.B.C.S. (Choice Based Credit System) Pattern** नुसारच्या अभ्यासक्रमास शैक्षणिक वर्ष २०२०-२१ पासून लागू करण्याच्या दृष्टिने मा. कुलगुरू महोदयांनी विद्या परिषद मान्यतेच्या आधिन राहून मान्यता दिलेली आहे.

- 1) B.B.A. - II year Syllabus (New Model College, Hingoli)
- 2) B.Com.- II year Syllabus. (New Model Degree College, Hingoli)
- 3) M.Com. - II year Syllabus (New Model College, Hingoli)

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

‘ज्ञानतीर्थ’ परिसर,
विष्णुपुरी, नांदेड — ४३१ ६०६.
जा.क्र.: शैक्षणिक-०१/परिपत्रक/पदवी व
पदव्युत्तर-सीबीसीएस
अभ्यासक्रम/२०२०-२१/१५४५
दिनांक : २५.११.२०२०.



स्वाक्षरित / —
सहा-कुलसचिव
शैक्षणिक (१-अभ्यासमंडळ विभाग)

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- २) मा. संचालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
- ३) प्राचार्य, न्यू मॉडेल कॉलेज, हिंगोली.
- ४) उपकुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ५) साहाय्यक कुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.

M. Com Syllabus 2020-21 (CBCS)
NEW MODEL DEGREE COLLEGE HINGOLI
Name of the Class: M. Com (Second Year: III Semester)

Course Code	Subject/ title of the Paper	No. of Lectures per week	No. of Credits Per Course	C.A.	U.A.	Total Marks
MC 3.1	Financial Management	4	4	50	50	100
MC 3.2	Accounting and Finance	4	4	50	50	100
MC 3.3	Research Methodology	4	4	50	50	100
Optional (To choose 1 out of 3)						
Specialization in Banking & Finance - Optional 1						
MC 3.4	Banking Reforms	4	4	50	50	100
MC 3.5	Legal Framework of banking	4	4	50	50	100
Specialization in Marketing Management - Optional 2						
MC 3.4	Consumer behaviour and Marketing research	4	4	50	50	100
MC 3.5	Advertising Management	4	4	50	50	100
Specialization in Accounting & Taxation - Optional 3						
MC 3.4	Taxation-I	4	4	50	50	100
MC 3.5	Corporate Accounting	4	4	50	50	100
Total		20	20	250	250	500

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
M. Com. I Year III Semester
Syllabus
Subject: Financial Management

Objectives:

- 1- To enable and equip the students with the basic functions and tools of financial management.
- 2- To prepare students for NET/SET and Banking Exams.

Unit I Introduction to Financial Management: -

Meaning, Nature/ Characteristics of Financial Management, Functions of Financial Management, Importance of Financial Management, Responsibilities of Financial Management.

Unit II Financial Goals: -

Goals of Financial Management- Profit Maximisation and Wealth/ Value Maximisation, Conflicts in Profit Maximisation Goal v/s Wealth/Value Maximisation Goal, Role of a Financial Manager.

Unit III Capitalisation: -

Meaning and definitions of capitalization, Over-capitalisation- Meaning, Causes, evils and remedial measures, Under- Capitalisation meaning, causes, evils and remedial measures. Over-Capitalisation v/s Under- capitalisation.

Unit IV Capital Structure: -

Meaning and definitions of capital structure, qualities of optimum/ sound capital structure, Factors affecting capital structure, capital structure Theories : NI Approach; NOI Approach; Traditional Approach and M.M. Approach.

Books Recommended:

- 1) Khan and Jain: Financial Management, Tata McGraw Hills.
- 2) I. M. Pandey: Financial Management, Vikas Publications.
- 3) S. N. Maheswari : Financial Management, Principles and Practice, Sultan Chand & Sons
- 4) John J. Hampton: Financial Decision Making, Prentice Hall of India.
- 5) V. N. Laturkar & Arpita Alvi : Financial Management, Jahanvi Publications Pvt. Ltd; Jaipur.
- 6) Lawrence J. Gilma : Principle of Managerial Finance, Addisa Werly.

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
M. Com. I Year III Semester
Syllabus
Subject: Accounting and Finance

Objectives: -

- 1) To make the students to understand the recent trends in accounting and finance.
- 2) To make the students aware of working of money and capital markets and their regulatory authorities.
- 3) To prepare students for NET/SET and Banking Exams.

Unit I Emerging Accounting Practices and Indian Accounting Standards

Concept, Need and Importance of Human Resource Accounting, and Social Accounting, Concept, Need & Objectives of Indian Accounting Standards, As-I, AS-6, AS-10.

Unit II Financial Markets – I [Money Market]

Meaning and definition of Money Market, characteristics of Indian Money Market, Constituents of Money Market, Role and Importance of Money Market.

Unit III Financial Markets – I [Capital Market]

Meaning and definition of Capital Market, Sources of Long Term Capital, Characteristics of Indian Capital Market v/s Money Market Constituents of Capital Market, Role and Importance of Capital Market.

Unit IV Working of Stock Exchanges

Role and Functions of Stock Exchanges – NSE, BSE, OTCEI, NASDAQ, Role and Functions of Securities Exchange Board of India [SEBI].

Unit V Special Finance Companies

Venture Capital Funds, Mutual Funds, Lease Financing, Financial Derivatives and Factoring.

Reference Books:

- 1) Bhole L. M. – Financial Institutions and markets Tata McGraw Hill, Delhi.
- 2) Khan M. Y. – Indian Financial System, Tata McGraw Hill, Delhi.
- 3) E Gordon and K Natranjan – Financial Markets and Services – Himayalaya Publications, Delhi.
- 4) Rudder Datt & KMP Sundharam – Indian Economy: S. Chand and Co. Ltd, New Delhi.
- 5) M. C. Shukla, R. S. Grewal, S.C. Gupta – Advanced Accounts, S. Chand & Co. Ltd, Delhi
- 6) V. K. Saxena – Advanced Accounting, Sultan Chand and Sons, Delhi.

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
M. Com. I Year III Semester
Syllabus
Subject: Research Methodology

Objectives: - The course will focus on an introduction to various research designs including experimental and non-experimental, as well as quantitative and qualitative research methods. In addition, the course will focus on providing a practical understanding of several statistical tools used in medical and health research. The emphasis will be on knowing when to use the various tests, what they measure, and how to interpret results.

Unit 1: Research Fundamentals and Terminology

Introduction, Definition of Research, Scope of Research and Applied Research, Scientific Method of Research, Research projects Vs. Research Programme, What is Good Research and Importance of Research.

Unit 2: Defining Research Problems and Formulation of Hypothesis

Introduction, conditions of Research Problems, Process of defining Research Problems, prerequisites of Defining Research Problems, Factors determining the definition of Research Problems, Research Proposals, Hypothesis: Characteristics of a good hypothesis, Sources of Hypothesis, Types of Hypothesis, difficulties in the formulation of a Hypothesis, Basic concepts of concerning testing of Hypothesis, Procedure of Hypothesis Testing.

Unit 3: Research Design and Methods and Techniques of Data Collection

Need for Research design, Characteristics of Good Research Design, Steps in Research Design, Types of Research Design. Data Collection: Primary & Secondary Data, Sources of Secondary Data, Methods for Primary Data Collection.

Unit 4: Sampling and Sampling Techniques

Introduction, Concepts and Technology, Theory of Sampling, Scope & Sampling Method, Features of Sampling Method, Limitations of Sampling Techniques, Characteristics of Ideal Sampling, Types of Sampling Methods, Sample Size, Sampling & Non- Sampling Errors.

Unit 5: Report Writing and Presentation

Introduction, Types of Research Reports, Components of Research Reports, Style and Layout of the Report, Presentation of the Research Report, Preparation of Presentation.

Recommended Books:

- 1] Research Methodology – P.K. Sharma, Essential Books, Delhi.
- 2] Research Methodology in Commerce and Management – Dr. Roshankumar Bhigania, Shraddha Prakashan, Nanded.
- 3] Research Methodology in Social Sciences – Prof. D. G. Girdhari, Uday Publication, Aurangabad.
- 4] Methodology and Techniques of Social Research – Bhandarkar P .L. and Wilkinson T. S., Himalaya Publishing House, Bombay.
- 5] An Introduction to Statistical Methods – Gupta C. B., Unani Educational Books, Delhi.
- 6] Interviewing in Social Research – Herbert H. T., University of Chicago.

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
M. Com. I Year III Semester
Syllabus
Subject: Banking Reforms

Course objective:

To study the Overview of Banking Reforms, Banking Regulatory framework, Banking Regulatory framework and General Principles of Secured Advances.

Unit 1: Overview of Banking Reforms: Growth of Banking in India, Reformatory Phase since 1991, Recommendations of Narasimhan Committee Report, Review of Banking Reforms

Unit 2: Banking Regulatory framework- I - An Overview of RBI Act, 1934 And Banking Regulation Act, 1949 – Opening of New Banks and Branch Licensing – Constitution of Banks' Board of Directors and their Rights – Banks' Share Holders and their Rights – CRR and SLR Concepts – Cash - Currency Management – Powers to Control Advances.

Unit 3: Banking Regulatory framework- II – RBI as a Controller of Foreign Exchange – RBI as Banker to the Government– RBI as Lender of the Last Resort – Monetary and Credit Policy – Audit and Inspection – Supervision and Control – Winding Up – Amalgamation and Mergers – Disclosure of Accounts and Balance Sheets – Submission of Returns to RBI.

Unit 4: Banking Regulatory framework - Principles of Lending– IT Application in Banking – Automated Clearing Systems – Electronic Fund Management – Real Time Gross Settlement (RTGS) – National Electronic Funds Transfer (NEFT) – Automated Teller Machines (ATM) – Electronic Commerce and Banking – International Payment Systems – Cyber Crimes and Fraud Management

Unit 5: Securities of Bank loans: – General Principles of Secured Advances – Various Kinds of Securities: – Land/Real Estate – Stocks and Shares – Debentures – Goods – Life Policies – Book Debts – Fixed Deposit – Supply Bills – Charge Over Securities: – Pledge – Hypothecation – Lien: –Assignment, – Mortgage.

Suggested Readings:

1. M. L. Tannan, revised by : Banking Law and Practice, Wadhwa & Company, Nagpur C.R. Datta & S. K.Kataria
2. A. B. Srivastavaand: Seth's Banking Law, Law Publisher's India (P) Limited K. Elumalai
3. R. K. Gupta : BANKING Law and Practice in 3 Vols. Modern Law Publications.
4. Prof. Clifford Gomez : Banking and Finance - Theory, Law and Practice, PHI Learning Private Limited
5. J. M. Holden : The Law and Practice of Banking, Universal Law Publishing.

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
M. Com. I Year III Semester
Syllabus
Subject: Legal Framework of banking

Unit I: Banking Law: Introduction Meaning, Nature and Scope, Banking Regulation Act 1949, RBI Constitution, Management and Function.

Unit II: Recovery of Debts due to Banks and Financial Institutions Act, 1993(DRT Act)
Objective of the Act, Constitution of Tribunal, Procedure to be followed, Enforcement process

Unit III: Securitisation and Reconstruction of Financial Assets and Enforcement of Securities Interest Act
Constitutional Validity; Definitions; Regulation & Reconstruction; Enforcement of Security Interest; Central Registry; Offences & Penalties; Miscellaneous Provisions

Unit IV: The Legal Services Authorities Act, 1987
LokAdalats- Organisation; Jurisdiction; Disposal of Cases; Awards

Unit V: Tax Laws
Income Tax; Fringe Benefit Tax; Banking Cash Transaction Tax; Service Tax

Recommended Books :-

- 1] "Legal and regulatory aspects of banking" by macmilan publishers India Ltd.
www.macmilanindia.com
- 2] "Banking Theory and Practice" by Dr. P.K. Srivastava, Himalaya Publishing House, Mumbai.
- 3] "Banking Theory, Law and Practice" by E. Gordon and K. Natarajan , Himalaya Publishing House, Mumbai.
- 4] "Business Law for management" by K.R. Bylchandani, , Himalaya Publishing House, Mumbai.

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
M. Com. I Year III Semester
Syllabus

Subject: Consumer behaviour and Marketing research

Objective:

- A. To give a broad based and intensive understanding into the consumers behavior for the success of the enterprises in the market place.
- B. Student gains an understanding of marketing research and its value in analyzing consumers, markets and environment.

Unit- I: Introduction

Concept, definition, scope and applications of consumer behavior,
Consumer Decision Making - Consumer Decision Making Process, Models of consumer decision making, Educating consumers with a marketing message.

Unit- II: Internal determinants of consumer Behaviour

Consumer motivation and involvement, Information processing and consumer perception, Learning, Consumer attitude, Personality, Values and life-style.

External Determinants of buying behaviour - Family and household influences, Reference groups and social class, Cultural and sub-cultural differences, Family life-style

Unit – III: Introduction Marketing Research

Importance, nature and scope of marketing research; Marketing research process

Problem Identification and Research Design - Developing a research proposal; Determining research type exploratory, descriptive and conclusive research;

Unit –IV: Data Resources

Secondary data sources and usage; Online data sources; Primary data collection methods- Questioning techniques, online surveys, observation method; Questionnaire preparation.

Sampling Plan: Universe, sample frame and sampling unit; sampling techniques; Sample size Determination.

Reference Books:

1. Benne t, P. D. &H. H. Kassarjo , (2002), Consumer Behaviour, Prentice Hall, New Delhi
2. Block and Roering (1997), Essentials of Consumer Behaviour, Dryden Press, Chicago.
3. Nair, Suja, (2001), Consumer Behaviour: Text and Cases, Himalaya Publi House, Mumbai.
3. Beri , G. C: Marketing Research., Tata McGraw Hill, New Delhi.
4. Boyd, H.W., Ralph Westfall and S.F. Starsh: Marketing Research: Text and Cases, Richard D. Irwin, Boston
5. Davis, J. J.: Advertising Research, Prentice Hall, New Delhi.
6. Green, Paul E., Donald S. Tull and Gerald Albaum: Research for Marketing Decision, Prentice Hall, New Delhi.

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
M. Com. I Year III Semester
Syllabus
Subject: Advertising Management

Objective: The course aims at enabling the students to develop an in-depth understanding of the modern concepts and latest techniques of advertising and personal selling and sales force management which constitute a fast-growing area of marketing.

Unit I: Concepts of Advertising

The Field of Advertising, Introduction, Integrated Marketing Communication, Advertising and its types, Comparative Advertising, case study, Communication Models in Advertising

Unit II: - Integrated Advertising Program

Analysis of Mission & Market Objective Setting & Determining Target Audience, Understanding Segmentation, Positioning, Budget Decision, case study on Budgets

Unit III: - Understanding Message Strategy

Message & Copy in Advertising, Headlines in Print & TV Advertising, Visualization & Layout, AD Appeals, Testimonials & Celebrity Endorsement

Unit IV: - Media

Types & Decision Types of Media, Media Selection, Media Planning: New Perspective, Media Decision

Campaign Making - Three Phases of Campaign Creation, Steps of Effective Advertising,

Unit V: - Advertising

Advertising Stake Holders –Advertising Organization, Evolution & History of advertising Agency, The working of AD agencies, Organization Structure of Advertising Department, Interface with other Departments, Functions of Advertising Agency

Suggested Readings:

1. Advertising Management, Dr. Varma & Aggarwal , King Books
2. Principles of Marketing, Kotler & Armstrong, Prentice-Hall of India
3. Advertising: An Introduction Text, S. A. Chunawalla, Himalayan Publishing House
4. Advertising Principles and Practice, Wells Burnett Moriarty, PHI
5. Foundations of Advertising, S.A. Chunawalla, KC Sethia , Himalayan Publishing House

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
M. Com. I Year III Semester
Syllabus
Subject: Taxation-I

Objective: - The Course is designed to provide understanding of Direct Tax Laws including Rules pertaining there to and application to different business situations.

UNIT I: INTRODUCTION

History of Income Tax in India-Important definitions of Income Tax Act , 1961-Rates of taxes-Basis of charge-Residential status and scope of total income-Tax-free income-Capital and Revenue.

UNIT II: HEADS OF INCOME

- A. Salaries :Allowances and Taxability-Prequisites-Valuation of prequisites-Provident funds-Deduction from salaries (advanced problems)
- B. Income from House Property :Self occupied property and let out property-deemed to be let out property-permissible deduction
- C. Profits and Gains of Business or Profession :Business deductions/allowance-Depreciation-Specific disallowances-Method of accounting-Maintenance of Books of Account-Audit of Accounts (Simple Problems)
- D. Capital Gains: Definitions-Exemptions-Computation of Capital Gains-Capital Gain in case of depreciable assets- (Problems)
- E. Income from other Sources: Chargeability-Deductions-Amounts not deductible.

UNIT III: Computation of Taxable Income

Clubbing of income-Set off and carry forward of losses-Deductions from Gross Total Income-Rebate and Reliefs-Computation of Taxable Income of Individuals. Hindu Undivided Families, Firms and Associations , Companies, Co-operative Societies (Theory and Problems).

UNIT II: Wealth Tax

Definitions-Net Wealth-Deemed Wealth-Exempted wealth valuation of asset-Assessment penalties (Simple Problems only)

Note: Amendments made prior to one year of annual examination in the relevant act should be considered.

Books Recommended

- 1. Dr. Vinod Singhania: Direct Taxes, Law and Practice
- 2. Dr. Bhagawati Prasad: Direct Taxes
- 3. Girish Ahuja and Ravi Gupta: Direct Taxes
- 4. T. N. Manoharan: Hand Book of Income Tax Laws
- 5. Sharad Bhargava: Income Tax for Students
- 6. S. S. Gupta (Taxmann): Service Tax
- 7. R. Mohan Lavis: Service Tax (Bharat Publishers, New Delhi).

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
M. Com. I Year III Semester
Syllabus
Subject: Corporate Accounting

Objectives

1. To inform the learners about contemporary aspects of To inform the learners about contemporary aspects of To inform the learners about contemporary aspects of accounting science.
2. To enrich the students, knowledge about new issues in the To enrich the students, knowledge about new issues in the accounting.

Unit I: AMALGAMATION (AS-14): Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration –Accounting Treatment in the books of transferor and transferee companies. (Including problems)

Unit II: ACCOUNTS OF BANKING COMPANIES: Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Non-Performing Assets – Legal Provisions relating to final accounts - Final Accounts. (Including problems)

Unit III: VALUATION OF GOODWILL AND SHARES: Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods -Valuation of Shares: Need –Net Assets, Yield and Fair Value Methods. (Including problems)

Unit IV: INVESTMENT ACCOUNTING

Introduction –classification of Investment –Cost of Investment –cum-interest and ex-interest – securities –Bonus shares-right shares –disposal of Investment –valuation of investments – procedures of recording shares –problems

Reference Books:

- 1) R. L. Gupta, M. Radhaswamy – Corporate Accounting Theory, Method & Application – Sultan Chand & Sons
- 2) Jain S. P & Narang, K.L – 2003, Corporate Accounting – 7th Edition 2001 Kalyani Publishers Reprint
- 3) Maheswari – Corporate Accounting, 4th Edition – Vikas Publishing House Pvt Ltd 4) T.S. Reddy, et. Al. Corporate Accounting, Chennai, Margam Publications, 2002

M. Com Syllabus 2019-20 (CBCS)
NEW MODEL DEGREE COLLEGE HINGOLI
Name of the Class: M. Com (Second Year: IV Semester)

Course Code	Subject/ title of the Paper	No. of Lectures per week	No. of Credits Per Course	C.A.	U.A.	Total Marks
MC 4.1	Advanced Financial Management	4	4	50	50	100
MC 4.2	Advance Financial Accounting	4	4	50	50	100
Elective-IV (To choose 1 out of 3)						
Specialization in Banking & Finance - Optional 1						
MC 4.3	Recent Trends In Banking	4	4	50	50	100
MC 4.4	Bank Marketing	4	4	50	50	100
Specialization in Marketing Management - Optional 2						
MC 4.3	Services and relationship Marketing	4	4	50	50	100
MC 4.4	Retail Management	4	4	50	50	100
Specialization in Accounting & Taxation - Optional 3						
MC 4.3	Taxation II	4	4	50	50	100
MC 4.4	Advanced Corporate Accounting	4	4	50	50	100
Project						
MC 4.5	Project Report and Viva Voce in Specialized Area	4	4	50	50	100
Grand Total IV Semester		20	20	250	250	500

**Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
M. Com. II Year IV Semester**

Syllabus

Subject: Advanced Financial Management

Objectives:

- 1] To enable and equip the students with the advanced functions and tools of financial management.
- 2] To prepare students for NET/SET and Banking Exams.

Unit I Cost of Capital:

Meaning and significance of cost of capital, Calculation of cost of debt, preference capital, equity and retained earnings; Combined cost of capital weighted. Practical Problems.

Unit II Operating and Financial Leverage:

Meaning and types of Leverages, Operating Leverage, Financial Leverage and combined financial and operating leverage, Measurement of leverages, Practical Problems.

Unit III Dividend Decisions:

Meaning and Forms of dividends, Types of dividend policies, factors affecting Dividend policy, Stability in dividend policy, Theories of dividend payment – Walter's model, Gordon's model, Modigliani – Miller Model.

Unit IV Cash Management

Cash Management and its problems, Advantages of Ample Cash Fund, Tools for planning and controlling of cash, preparation of cash budget and Practical problems.

Books Recommended

- 1) Khan and Jain: Financial Management, Tata McGraw Hills.
- 2) I. M. Pandey: Financial Management, Vikas Publications.
- 3) S. N. Maheswari: Financial Management, Principles and Practice, Sultan Chand & Sons
- 4) John J. Hampton: Financial Decision Making, Prentice Hall of India.
- 5) V. N. Laturkar & Arpita Alvi: Financial Management, Jahanvi Publications Pvt. Ltd; Jaipur.
- 6) Lawrence J. Gilma: Principle of Managerial Finance, Addison-Wesley.

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
M. Com. II Year IV Semester
Syllabus
Subject: Advance Financial Accounting

Objectives:

- 1] To develop advanced accounting skills among students.
- 2] To Prepare students for NET/SET and Banking Exams.

Unit I Holding Company Accounts

Meaning of consolidated Financial Statements, Cost of control, minority interest, Capital Profits and Revenue Profits, Inter- Company Debts and Bills, Chain holding, gross holding, Preparation of consolidated Profit and Loss A/C and Balance Sheet of more than one subsidiary companies.

Unit II Investment Accounts

Need of Investment Accounts, Classification of expenses between Revenue and Capital, Cum-interest and Ex-interest Purchases and Sales of Securities, Preparation of bonds/ Debentures/ Shares [equity] Accounts.

Unit III Valuation of Goodwill :

Meaning of Goodwill, factors affecting the value of goodwill, Future maintainable Profit, Yield Expected by Investors, Capital Employed, Methods for Evaluating Goodwill – Simple Profit method, Super Profit Method, Capitalization of Profit Method.

Unit IV Valuation of Shares

Valuation of Shares, it's need, methods of Valuation of Shares, Net Assets Method [Intrinsic Value], Yield Method [Market Value], and Fair Value of Shares.

Unit V Bank Accounts

Prescribed forms of Profit and Loss Accounts and Balance Sheet of Banking Companies given under III rd Schedule of Banking Regulation Act 1949, Rebate on Bills Discounted, Provision for Doubtful Debts and Taxation, Acceptances and Endorsements, Preparation of Prescribed forms of profit and Loss Accounts and Balance Sheet of Banking Companies given under III rd Schedule of Banking Regulation Act 1949.

Reference Books :

- 1] Studies in advanced Accountancy – Dr. S.N. Maheshwari, Dr. S.K. Maheshwari, Sultan Chand and Sons, New Delhi.
- 2] Practical problems in Advanced Accountancy – Volume I – K.L. Narang, S.P. Jain – Kalyani Publishers – Ludhiyana, New Delhi
- 3] Advanced Cost and Management Accounting – V.K. Saxena and C.D. Vashist – Sultan Chand and Sons, New Delhi.
- 4] Advanced Accountancy – R.L. Gupta and M. Radhaswamy, Sultan Chand and Sons, New Delhi.
- 5] Costing Adviser – Problems and Solutions – P.V. Rathnam and Smt. P. Lalitha – KitabMahal Distributors- New Delhi.

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
M. Com. II Year IV Semester
Syllabus
Subject: Recent Trends In Banking

Course objective:

To study the Bank and its type, Overview of Banking system, RBI, Structure of Financial System, Role of SEBI & NABARD, Electronic Banking and IT in Banks.

Unit 1: Introduction of Bank: Definition and Functions of Banks, Different types of Banks in India, Commercial Banks – Co-Operative Banking System – Development Bank, Regional Rural Bank, Investment Bank.

Unit 2: A Brief Study of RRB —Evolution – Structure of Banks in India, An Overview of RBI Act, 1934 And Banking Regulation Act, 1949 – Opening of New Banks and Branch Licensing - Banks' Share Holders and their Rights – CRR and SLR Concepts

Unit 3: Structure of Financial System – Role of Financial System in Economic Development – Capital Markets – Money Markets – Primary Market Operations – Secondary Market Operations.

Unit-4: Role of SEBI & NABARD: - Regulation – Functions of Stock Exchanges - Listing – Formalities – Financial Services Sector Problems and Reforms, NABARD and its role;

Unit 5: Electronic Banking and IT in Banks- Principles of Lending– IT Application in Banking – Automated Clearing Systems – Electronic Fund Management – Real Time Gross Settlement (RTGS) – National Electronic Funds Transfer (NEFT) – Automated Teller Machines (ATMs) – Electronic Commerce and Banking – International Payment Systems – Cyber Crimes and Fraud Management.

References Books:

1. Bhole & Malinkud , Financial Institutions and Market, TMH, New Delhi.
2. V.A. Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai
3. Punithavathi Pandian, Financial Markets & Financial Services, Vikas, New Delhi.
4. Vasanth Desai, Financial Markets & Financial Services, Himalaya, Mumbai.
5. Khan M. Y., Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi.
6. Pai Panandikar & NC Mehra , Rural Banking, National Institute of Bank Management, Pune.
7. Guruswamy S., Banking in the New Millenium, New Century Publications, New Delhi.
8. Uppal R. K. &Rimpi Kaur, Banking Sector Reforms in India, New Century Publications, New Delhi.
9. Indian Institute of Banking & Finance Rural Banking, Mumbai.

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
M. Com. II Year IV Semester
Syllabus
Subject: Bank Marketing

Objective:

The objective of this course is to prepare the students to acquire required knowledge and skills for Marketing of Banking products and services. The course also looks in to various aspects of service quality aspects of Bank Branches.

1. Introduction:

Identification of needs-wants-Demands-Diagnosing various banking environments-Regulatory-cultural-Political-Economic-Public-Society-customers-Employees- Retail banking in India- Drivers of retail banking-Wholesale Banking-Retail banking products overview-customer requirements and –opportunities and challenges in retail banking

2. Developing Banking Products and Services:

Meaning, Importance and Functions-Marketing of Services-Product Research & Development-Test Marketing of Bank Products-Product Life Cycle-Product Modification-New Product Development Branding of Bank Products-Pricing of Bank Products and Services-Objectives, Strategies and Methods-Factors Influencing the Pricing Decisions-Importance of Pricing-Deposit pricing-Loan pricing-Pricing of services-

3. Distribution and Promotion:

Distribution-Factors Influencing-Direct and Indirect Channels of Bank Products-Physical Distribution-Channel Functions and Services-Role of Electronic Marketing Channels-ATMS-Debit Cards-Credit Cards-POS-Internet Banking-Mobile Banking-Vending Machines-Promotion-Promotion Mix and Role of Promotion in Marketing-Marketing Information Systems-

4. Delivery Channels:

Operations-process and practical's-Traditional Delivery channels-Cheque/Withdrawal slip-Demand draft-Bankers cheque--Modern delivery channels-ATMs, POS, Internet Banking, M-Banking-Selling Process in retail products-Direct Selling Agents-Credit-Debit Cards-Credit Vs. Debit Cards, Eligibility, Purpose, Amounts, Margin,-Remittances-Funds Transfer

5. Customer Relationship Management:

Bank Customer relationship-CRM–Role of Marketing officer-Branch servicing-Customer meet-Target achieving-Bank Marketing in Urban-Rural Areas-Trends in Bank Marketing-Role of MIS in bank Marketing.

Text Book & References:

1. Marketing of Banking Service –IIB
2. Marketing of Banking Service –Rajeev
3. The formula for successful Marketing, Galotia Publication, 1991 –Morz, Rarph
4. Dynamics of Bank Marketing, VBS publishers, 1990 –Madhukar R.K.
5. Principles of Bank Management, Himalaya Publication, 1993 –Desai, Vasant
6. Retail Banking. Indian Institute of Banking and Finance, Macmillan India Ltd (2010/Latest) .
7. Arora, Sangeeta. Marketing of Financial Services . Deep and Deep Publications, 2005.

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
M. Com. II Year IV Semester
Syllabus

Subject: Services and Relationship Marketing

Objective: The objective of this course is to acquaint the students with concepts and techniques for marketing of service business, so that they will be able to handle the unconventional challenges of services marketing.

Unit I: Basics of Services Marketing:

Definition of Services and rationale for study; Role of services in the economy; Distinctions between Services and Goods; Services Marketing Mix, Services and Technology -technology in service encounter, emergence of self service, automation in services

Unit II: Services Marketing Mix:

Product –Core and Supplementary Elements, Branding Service Products ; Price –Role of Non-monetary Costs, Pricing Strategy Pricing and Revenue Management, Yield Management, Place –Service Distribution, Role of Customers in Service Delivery, Delivery through Intermediaries, Franchising, Electronic Channels, Self-Service Technologies; Promotion –Role of Marketing Communication, Marketing Communication Mix, Integrated Services Marketing Communication

Unit III: Relationship Management

Services Quality: Gaps Model; Measuring and Improving Service Quality; Relationship Management: Defining Customer Relationships; The Basics; External Relationships; Supplier Relations; Internal Relationships

Unit IV: Relationship Marketing

Customer Retention; Customer Loyalty; Strategies for reducing Customer Defections; and Customer Relationship Management

Reference Books:

1. Services Marketing, Zeithaml, Bitner, Gremler & Pandit, 5th Edition, McGraw-Hill
2. Services-Marketing, Operations, and Management, Jauhar i& Dutta , Oxford
3. Services Marketing, R. Srinivasan , PHI Learning

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
M. Com. II Year IV Semester
Syllabus
Subject: Retail Management

OBJECTIVE: The objective is to enable students to acquire skills in Retail Management.

Unit 1: INTRODUCTION TO RETAIL BUSINESS

Definition – functions of retailing - types of retailing – forms of retail business ownership. Retail theories – Wheel of Retailing – Retail life cycle. Retail business in India: Influencing factors – present Indian retail scenario.

Unit 2: CONSUMER BEHAVIOUR IN RETAIL BUSINESS

Buying decision process and its implication on retailing – Influence of group and individual factors, Customer shopping behaviour, Customer service and customer satisfaction. Retail planning process: Factors to consider in preparing a business plan.

Unit 3: RETAIL OPERATIONS

Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management.

Unit 4: RETAIL MARKETING MIX

Introduction - Product: Decisions related to selection of goods (Merchandise Management revisited) – Decisions related to delivery of service. Pricing: Influencing factors – approaches to pricing – price sensitivity - Value pricing – Markdown pricing. Place: Supply channel – SCM principles – Retail logistics – computerized replenishment system. Promotion: Setting objectives – communication effects - promotional mix.

Unit 5: IMPACT OF INFORMATION TECHNOLOGY IN RETAILING

Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system.

Reference Books

1. Suja Nair; Retail Management, HPH
2. Karthic – Retail Management, HPH
3. S.K. Poddar & others – Retail Management, VBH.
4. R.S Tiwari ; Retail Management, HPH
5. A.J.Lamba, "The Art of Retailing", 1st edition, Tata McGrawHill, New Delhi, 2003.
6. Swapna Pradhan : Retailing Management, 2/e, 2007 & 2008, TMH
7. K. Venkataramana, Retail Management, SHBP.
8. A Sivakumar : Retail Marketing , Excel Books
9. Chetan Bajaj : Retail Management -Oxford Publication.
10. Uniyal & Sinha : Retail Management - Oxford Publications.

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
M. Com. II Year IV Semester
Syllabus
Subject: Taxation II

OBJECTIVE:

1. The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market.
2. To provide an insight into practical aspects and apply the provisions of GST laws to various situations.

Unit 1: INTRODUCTION TO GOODS AND SERVICES TAX (GST)

Objectives and basic scheme of GST, Meaning –Salient features of GST –Subsuming of taxes – Benefits of implementing GST –Constitutional amendments -Structure of GST (Dual Model) – Central GST –State / Union Territory GST –Integrated GST -GST Council: Structure, Powers and Functions, Provisions for amendments.

Unit 2: GST ACTS:

CGST Act, SGST Act (Maharashtra State), IGST Act Salient features of CGST Act, SGST Act (Maharashtra State), IGST Act-Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person.

Unit 3: PROCEDURE AND LEVY UNDER GST

Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services -Rates of GST.

Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability.

Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply –Computation of taxable value and tax liability.

Unit 4: ASSESSMENT AND RETURNS

Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return. Problems on Assessment of tax and tax liability.

Unit 5: GST AND TECHNOLOGY

GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Service Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate with GST system. GSP Eco system.(Theory only).

BOOKS FOR REFERENCE:

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey -Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax –Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
6. Goods & Services Tax –CA. Rajat Mohan,
7. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
8. GST -Law & Practice: Dr. B. G. Bhaskara, Manjunath. N & Naveen Kumar IM,
9. Understanding GST : Kamal Garg, Barat's Publication.

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
M. Com. II Year IV Semester
Syllabus
Subject: Advanced Corporate Accounting

Objectives

1. To inform the learners about contemporary aspects of To inform the learners about contemporary aspects of To inform the learners about contemporary aspects of accounting science.
2. To enrich the students, knowledge about new issues in the To enrich the students, knowledge about new issues in the accounting.

Unit I: Indian Accounting Standards

Meaning- Need for accounting standards in India-Accounting standards Board (ASB) process of setting accounting standards in India-A brief theoretical study of Indian accounting standards.

Unit II: Accounting for price level changes:

Introduction, nature of price changes, sort comings of conventional accounting based on historical cost, distortions in reported profit, evaluation of accounting for changing prices, suggested adjustment methods, accounting for foreign inflation.

Unit III: Human resource accounting:

Concept of human capital, meaning and definition of HRA, Historical development – cost based HRA (Historical cost approach, replacement cost approach, opportunity cost approach) HR valuation models (Hermanson's un-purchased goodwill model, Lev and Schwartz present value of future earnings model, Economic value model, Ogan's discounted certainty equivalent net benefits model, Brummet and Taylor's HR value index model), integration of cost-based and value based HRA – Users of HRA information for management decisions, impact of HRA on management concepts and behaviour, implementation problems.

Unit IV: Lease accounting:

Concept of leasing – Types of lease agreement – sales and leaseback – leveraged leasing. Difference between leasing and hire-purchase – advantages and disadvantages of leasing – considerations in choice of lessor – lease evaluation: lessor's point of view (present value method, IRR method) lessee's point of view (Lease or buy/lease r borrow decisions) – method of computing lease rentals – leasing in India – accounting for lease transactions.

Reference Books:

- 1) R. L. Gupta, M .Radhaswamy – Coprorate Accounting Theory, Method & Application – Sultan Chand & Sons
- 2) Jain S. P & Narang, K. L – 2003, Corporate Accounting – 7th Edition 2001 Kalyani Publishers Reprint
- 3) Maheswari – Corporate Accounting, 4th Edition – Vikas Publishing House Pvt Ltd 4) T. S. Reddy,et. Al. Corporate Accounting, Chennai, Margam Publications, 2002