

**Shiv Chhatrapati Shikshan Sanstha's**  
**Rajarshi Shahu Mahavidyalaya, Latur**  
**(Autonomous)**



**Post Graduate Programme in Commerce & Management**  
**M.Com.**

**Rajarshi Shahu Mahavidyalaya, Latur**  
**(Autonomous)**

शिव छत्रपती  
शिक्षण संस्था  
लातूर

॥ आर्येह नमो ज्योतिः ॥  
w.e.f. June, 2023

**(In Accordance with NEP-2020)**  
Rajarshi Shahu Mahavidyalaya,  
Latur (Autonomous)

## **CERTIFICATE**

I hereby certify that the documents attached are the Bonafide copies of the Curriculum of **M.Com. in BoS in Commerce & Management** to be effective from the **Academic Year 2023-24**.

Date: 07/07/2023

Place: Latur

1. **Dr. P. S. Trimukhe**  
Chairperson

2. **Dr. P. R. Rodiya**  
Co-Chairperson

3. **Dr. V. D. Dhumal**  
Co-Chairperson



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Rajarshi Shahu Mahavidyalaya,  
Latur (Autonomous)



**Shiv Chhatrapati Shikshan Sanstha's  
Rajarshi Shahu Mahavidyalaya, Latur**

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**Members of Board of Studies in the Commerce & Management**

**Under the Faculty of Commerce**

Sr. No.	Name	Designation	In position
1	<b>Dr. Pushpalata Trimukhe</b> Head, Department of Commerce, Rajarshi Shahu Mahavidyalaya (Autonomous), Latur	Chairperson	HoD
2	<b>Dr. P. R. Rodiya</b> Asst. Prof, Department of Commerce, Rajarshi Shahu Mahavidyalaya, Latur	Co-Chairperson	Faculty Member
3	<b>Dr. V. D. Dhumal</b> Asst. Prof, Department of Commerce, Rajarshi Shahu Mahavidyalaya, Latur	Co-Chairperson	Faculty Member
4	<b>Dr. H.S. Patange</b> HoD, Yeshwant Mahavidyala, Nanded.	Member	V.C. Nominee
5	<b>Dr. Srinivas S. Jagtap</b> Asst. Prof, Hirachand Nemchand College of Commerce, Solapur.	Member	Academic Council Nominee
6	<b>Dr. Renuka Gaikwad</b> HoD, CT Bora College, Shirur, Pune.	Member	Academic Council Nominee
7	<b>Prof. Dipak Vakrani</b> MIT College of Management, MITADTU Arts, Design & Technology, Savitribai Pune University, Pune.	Member	Expert from outside for Special Course
8	<b>CA Uday Kittekar</b> Kittekar & Kittekar Associates, Barshi Road, Latur	Member	Expert from Industry
9	<b>Dr. Someshwar Panchakshari</b> Asst. Prof., Mahatma Basweshwar Mahavidyalaya, Latur	Member	P.G. Alumni
10	<b>Dr. S. N. Bagwan</b>	Member	Faculty Member
11	<b>Ms. Gauri K. Kombade</b>	Member	Faculty Member
12	<b>Ms. Shradha Joshi</b>	Member	Faculty Member

## From the Desk of the Chairperson...

Department of Commerce has evolved as an axis of excellence. The Department of Commerce came into existence in 1971. In the year 2005, department has started the M.Com. program and this program touching heights since then. Department offers the best quality education and training to students for shaping their careers for a sustainable corporate world. The Department of Commerce aims to provide academically efficient and professionally relevant teaching in the areas of Banking, Finance and Management. The department also equips potential candidates to face the challenges in life and their career by providing many skills to enhance their expertise & skills in various aspects.

Today in an era of rapid transformation across business sectors. This has resulted in a change in skill sets expected from the new age of Commerce Post-graduates. An industry oriented teaching methodology is now a day's become the need of hour. Thus, the M. Com. in Commerce and Management is being introduced by the Department of Commerce under NEP 2020 is the right platform for the students having aim to achieve their targets in life. The Department of Commerce primarily aims at fostering creativity and innovation among the students and helps them build a global mindset under this program. For this purpose, we have target to organize guest lecturers from eminent people from the Banking, Fiancé, Trade, Commerce, industry, Marketing as well as Intellectual Property Rights to get exposure to the Commerce Post- Graduates.

This program contains the courses like Organizational Behavior, International Business Environment, Advanced Statistical Techniques, Human Resource Management, Intellectual Property Rights, Advanced Taxation, Accounts & Finance, E-Commerce, Advanced Cost A/C, Corporate Social Responsibility, Project Planning & Management. For the preparation of dissertation at the end of the program the Research Methodology Course has been included in the said program. After studying this curriculum, students become hardworking, practical-oriented and effective in any work environment. Department welcomes to the interested students for our M. Com. in Commerce and Management program and wish to them enriching entrepreneurial skills for future business development.

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Department of Commerce

M.Com. Skeleton in Accordance with NEP 2020

**Illustrative Credit Distribution Structure for Two Years M Com. Program in Commerce & Management**

Year Level	Sem	Major		RM	OJT/FP	RP	Cum. Cr	Marks	Degree
		Mandatory	Elective	RMC 4Cr	NA	NA	20Cr		
I 6.0	I	MMC I 4Cr	MEC-I(A) OR					Theory: 1Cr=25M	PG Diploma (After 03 Year B.A. Degree)
		MMC II 4Cr	MEC-I(B) 4Cr						
		MMC III 4Cr							
	II	MMC IV 4Cr	MEC-II(A) OR	NA	OJT-I 4Cr	NA	20Cr	OJT/FP: 1Cr=25M	
		MMC V 4Cr	MEC-II(B) 4Cr		/FP-I 4Cr				
		MMC VI 4Cr							
	Total	MMC 24Cr	MEC 08Cr	RMC 04Cr	OJT/FP 04Cr	NA	40Cr		
II 6.5	III	MMC VII 4Cr	MEC-III(A) OR	NA	NA	RP-I 4Cr	20Cr	RPI & RPII: 1Cr=25M	PG Degree (After 03 Year UG Degree)
		MMC VIII 4Cr	MEC-III(B) 4Cr						
		MMC IX 4Cr							
	IV	MMC X 4Cr	MEC-IV(A) OR	NA	NA	RP-II 6Cr	22Cr		
		MMC XI 4Cr	MEC-IV(B) 4Cr						
		MMC XII 4Cr							
	Total	MMC 24 Cr	MEC 08 Cr	NA	NA	RP 10 Cr	42Cr		
Cum. Total of I & II Year		MMC 48 Cr	MEC 16Cr	RMC 04Cr	OJT/FP 04Cr	RP 10Cr	40+42=82Cr		82 Credits

### Abbreviations:

1. MEC : Major Elective Course
2. RMC : Research Methodology Course
3. OJT : On Job Training(Internship/Apprenticeship)
4. FP : Field Project
5. RP : Research Project
6. Cum. Cr : Cumulative Credit



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**Department of Commerce**

**M.Com.**

**M. Com. I Semester I & II**

Year & Level	Semester	Course Code	Course Title	Credits	No. of Hrs.
I 4.5	I	601COM1101	Organizational Behavior	04	60
		601COM1102	International Business Environment	04	60
		601COM1103	Advanced Statistical Techniques	04	60
		601COM1201	Banking & Finance-I	04	60
		601COM1202	Marketing Management-I		60
		601COM1301	Research Methodology Course	04	60
	Total Credits			20	
	II	601COM2101	Human Resource Man- agement	04	60
		601COM2102	Intellectual Property Rights	04	60
		601COM2103	Advanced Taxation	04	60
		601COM2201	Banking & Finance-II	04	60
		601COM2201	Marketing Management-II		60
		OJT I/FP	OJT I/ FP	04	60
		601COM2401			
	Total Credits			20	
Total Credits (Semester I & II)				40	





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**Faculty of Commerce**

Programme Outcomes (POs) for M.Com. Programme	
PO 1	
PO 2	
PO 3	
PO 4	
PO 5	
PO 6	
PO 7	
PO 8	
PO 9	
PO 10	



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Programme Specific Outcomes (PSOs) for M.Com. in Commerce and Management	
PSO No.	Upon completion of this programme the students will be able to
PSO 1	Understand the nature and function of Banking, Finance and Management.
PSO 2	Understand the commercial application of innovation for business development and confirms an business idea development.
PSO 3	Identify personal attributes that enable best use of Banking, Finance and Management opportunities.
PSO 4	Explore Banking, Finance and Management style.
PSO 5	Apply the fundamental knowledge and exposure to concepts theories and practices in the field of Banking, Finance and Management.
PSO 6	Turn into as a Businessman, Bankers, Financial Advisors, Business Manager, Accountant, Management Accountant, Cost Accountant, Business Auditor, Teacher, Professor, Stock Agents, Government employments and so on.
PSO 7	Understand the work techniques of organizations to ensure success and timely completion of business tasks.
PSO 8	Understand the importance of motivation in building a strong and competitive personnel.
PSO 9	Understand the nature and function of Banking, Finance and Management.
PSO 10	Understand the commercial application of innovation for Banking, Finance and Managerial development.

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# Semester - I



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Department of Commerce  
Board of Commerce & Management

M.Com. I Semester I

Course Type: MMC I

Course Title: Organizational Behavior

Course Code: 601COM1101

Max. Marks: 100

Credits: 04

Lectures: 60 Hrs.

**Learning Objectives:**

- LO1. To know how human behavior is formed and works in organization
- LO2. To understand the determinants of individual human behavior
- LO3. To understand why people work in organization with different attitude
- LO4. To understand how knowledge of organizational behavior is important in achieving the organizational goals.

**Course Outcomes:**

After completion of the course, students will be able to-

- CO1. Understands human behavior in organization.
- CO2. Lists values to be adopted in personality development.
- CO3. Takes decisions in group for organizational development
- CO4. Implements Theories of Leadership

Unit No.	Title of Unit & Contents	Hrs.
I	<b>Introduction to Organizational Behavior</b>	14
	1. Organization: Concept, Features, Significance and Types of Organization 2. Organizational Behavior: Meaning, Definitions, Features & International Organizational Behavior 3. Need and Scope of Organizational Behavior 4. Models of Organizational Behavior -Autocratic, Custodial, Supportive, Collegial, System.	
	<b>Unit Outcomes:</b>	

Unit No.	Title of Unit & Contents	Hrs.
	UO1. Understands concept of organization and organizational behavior UO2. Knows models of organizational Behavior.	
<b>II</b>	<b>Foundations of Individual Behavior.</b>	<b>16</b>
	1. Personality - Meaning, Determinants of Personality and Types 2. Perception - Concept, Definition and Factors influencing Perception 3. Attitude - Meaning, Components, Formation & Functions of Attitude 4. Values - Concept, Features and Types of Values 5. Motivation – Nature & Importance <b>Unit Outcome:</b> UO1. Determines individual personality and attitudes UO2. Understands types of values in organization	
<b>III</b>	<b>Foundations of Group Behavior.</b>	<b>16</b>
	1. Group - Meaning and its importance 2. Types of Groups 3. Stages of group development 4. Work Team - Concept, Characteristics, Types of Team 5. Group decision making- Advantages, Disadvantages 6. Techniques of group decision making <b>Unit Outcomes:</b> UO1. Lists types of group and team UO2. Takes decisions in group behavior	
<b>IV</b>	<b>Leadership</b>	<b>14</b>
	1. Concept & Definition, Features of Leadership 2. Leader- Effective Leadership Behaviors 3. Leadership Styles – Autocratic, Participative, Free-Rein, Job Centered, Creative, Positive & Negative, Contingency 4. Five E's of effective leadership – Envision, Express, Excite, Enable & Execute 5. Theories of Leadership – Great Man, Contingency, Trait, Behavioral <b>Unit Outcome:</b> UO1. Knows leadership styles in Organizational Behavior UO2. Implements effective Leadership Behaviors	

### Learning Resources:

1. Organizational Behavior- Jyotsana Singh, Centrum Press, New Delhi, 2011
2. The Textbook of Organizational Behavior- Dr. C.B. Gupta, S.Chand Publications, 2014
3. Human Relations and Organizational Behavior- Prof. Nirmala Singh, Deep and Deep Publications Pvt. Ltd. , New Delhi, 2011
4. Organizational Behavior- Afsaneh Nahavandi, Robert B. Denhardt, Janet V. Denhardt, Maria P. Aristigueta, SAGE Publications India Pvt. Ltd., New Delhi, 2015
5. Understanding Organizational Behavior- Udai Pareek and Sushama Khanna, Oxford University Press, 2017
6. Organizational Behavior- Mathias J. Sevens, Author's Republic, 2019
7. Essentials of Organizational Behavior- Stephen P. Robbins and Timothy A. Judge, Published by Pearson, 2019
8. The IUP Journal of Organizational Behavior- IUP Publications, since 1994
9. Journal of Organizational Behavior Management- Print ISSN: 0160-8061 Online ISSN: 1540-8604
10. Organizational Behavior and Human Decision Processes- Volume 6, Issue 6, ISSN 0749-5978  
<https://www.elsevier.com/journals/organizational-behavior-and-human-decision-processes/0749-5978/subscribe?subscriptiontype=personal>
11. <https://journals.sagepub.com/doi/epub/10.1177/0312896220934857>
12. <https://www.investopedia.com/terms/o/organizational-behavior.a>



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Department of Commerce  
Board of Commerce & Management

M.Com. I Semester I

Course Type: MMC II

Course Title: International Business Environment

Course Code: 601COM1102

Max. Marks: 100

Credits: 04

Lectures: 60 Hrs.

**Learning Objectives:**

- LO1. To study the various environmental factors affecting international business operations.
- LO2. To understand various sources / forms of FDI and FII.
- LO3. To recognize the concept of MNCs and the foreign market entry strategies.
- LO4. To know the various international economic institutions and agreements

**Course Outcomes:**

After completion of the course, students will be able to-

- CO1. Understand how various international factors affect the global business scenario.
- CO2. Know the sources of Foreign Direct Investment and Foreign Institutional Investments.
- CO3. Analyze the functioning of MNCs & how the Indian economy is affected by MNCs.
- CO4. Understand how international organizations function at worldwide level.

Unit No.	Title of Unit & Contents	Hrs.
I	<b>International Business</b>	14
	<ol style="list-style-type: none"><li>1. Concept, Nature, Importance of International Business</li><li>2. Internal Environment &amp; External Environment</li><li>3. Stages of Internationalization</li><li>4. Reasons for becoming International</li><li>5. Problems of International Business</li><li>6. Recent Scenario of International Business</li></ol>	
	<b>Unit Outcomes:</b> UO1. Understand the basic concepts of international business UO2. Know the reasons and problems of international problems	



Unit No.	Title of Unit & Contents	Hrs.
<b>II</b>	<b>Foreign Investment</b>	<b>16</b>
	<ol style="list-style-type: none"> <li>1. Concept and Types of Foreign Investment</li> <li>2. Advantages and Disadvantages of Foreign Direct Investment</li> <li>3. Determinants of FDI</li> <li>4. Foreign Direct Investment in India</li> <li>5. Recent Policy towards FDI</li> <li>6. Foreign Institutional Investors (FIIs)</li> <li>7. Difference between FDI and FIIs</li> </ol>	
	<b>Unit Outcome:</b> UO1. Explain the advantages and disadvantages on FDI UO2. Differentiate the terms FDI and FIIs	
<b>III</b>	<b>Multinational Corporations</b>	<b>16</b>
	<ol style="list-style-type: none"> <li>1. Concept and Definitions of Multinational Corporations</li> <li>2. Determinants of Multinational Corporations</li> <li>3. Foreign Market Entry Strategies</li> <li>4. Pricing and Regulations for Multinational Corporations</li> <li>5. Top 20 Multinational Corporations in India</li> <li>6. Indian Multinational Corporations – Growth and Challenges</li> </ol>	
	<b>Unit Outcomes:</b> UO1. Recognize the concept and determinants of MNCs UO2. Evaluate the functioning of top MNCs in India	
<b>IV</b>	<b>International Economic Institutions &amp; Agreements</b>	<b>14</b>
	<ol style="list-style-type: none"> <li>1. World Trade Organization (WTO) – Objective, Functions, and Benefits</li> <li>2. United Nations Conference on Trade and Development (UNCTAD) – Objectives and Functions</li> <li>3. Regional Trading Blocks               <ol style="list-style-type: none"> <li>a. European Union (EU)</li> <li>b. North American Free Trade Agreement (NAFTA)</li> <li>c. Association of South East Asian Nations (ASEAN)</li> <li>d. South Asian Association for Regional Cooperation (SAARC)</li> <li>e. Economic and Social Commission for Asia and Pacific (ESCAP)</li> <li>f. Brazil, Russia, India, China, South Africa (BRICS)</li> </ol> </li> </ol>	
	<b>Unit Outcomes:</b> UO1. Understand functions and benefits of various International Economic	

Unit No.	Title of Unit & Contents	Hrs.
	Institutions & Agreements UO2. Evaluate the performance of various International Economic Institutions & Agreements	

### Learning Resources:

1. Business Environment, C.B.Gupta, Sultan Chand & Sons, New Delhi. 2018
2. Francis Cherunilam - International Business Environment, Himalaya Publishing House, Mumbai. 2011
3. S.K.Misra&V.K.Puri - Economic Environment of Business, Himalaya Publishing House, Mumbai. 2014
4. K.Aswathappa&G.Sudarsana Reddy - Business Environment, Himalaya Publishing House, Mumbai. 2008
5. C.Jeevanandam Foreign Trade, Sultan Chand & Sons, New Delhi. 2013
6. International Journal of Business Environment, ISSN online 1740-0597, ISSN Print 1740-0589
7. International Journal of Business Environment, ISSN 0964-8410, Publisher Wiley
8. International Journal of Energy, Environment and Economics, ISSN 1054-853X
9. <https://www.investopedia.com/terms/f/fdi.asp>
10. <https://economictimes.indiatimes.com/definition/fdi>
11. <https://online.hbs.edu/blog/post/international-business-examples>
12. <https://corporatefinanceinstitute.com/resources/foreign-exchange/foreign-exchange/>
13. <https://www.duupdates.in/multinational-companies-india-mnc-india/amp/>
14. <https://www.investopedia.com/terms/b/brics.asp>

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Department of Commerce  
Board of Commerce & Management

M. Com. I Sem. I

Course Type: MMC III

Course Title: Advanced Statistical Techniques

Course Code: 601COM1103

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

**Learning Objectives:**

- LO1. To develop the student's ability to deal with numerical and quantitative techniques.
- LO2 To enable the use of statistical techniques like skewness, correlation, regression.
- LO2 To have a proper understanding of Statistical applications in Business and Management.
- LO2 To learn parametric and non-parametric tests for hypothesis testing in research.

**Course Outcomes:**

After completion of the course, students will be able to-

- CO1 Understand the concepts of central tendencies, dispersion and skewness.
- CO2 Conduct statistical analysis of data using advanced statistical tools.
- CO3 Understand the testing of hypothesis and techniques used for hypothesis testing.
- CO4 Know the the techniques of Association of attributes.

Unit No.	Title of Unit & Contents	Hrs.
I	Measures of Skewness	15
	<ol style="list-style-type: none"><li>1. Introduction to Measures of central tendency.</li><li>2. Introduction to Measures of Dispersion.</li><li>3. Introduction to Skewness - Symmetric and Skew Symmetric distribution, Definition, Tests of Skewness, Difference between Dispersion and Skewness.</li><li>4. Characteristics of Good Measure of Skewness.</li><li>5. Measures of Skewness – Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness, Kelly's Coefficient of Skew-</li></ol>	

Unit No.	Title of Unit & Contents	Hrs.
	ness and Measure of Skewness based on the Moments. <b>Unit Outcomes:</b> UO1. Understand the basic concepts of Measures of central tendency and Measures of Dispersion UO2. Differentiate between Dispersion and Skewness	
<b>II</b>	<b>Correlation and Regression Analysis</b>	<b>16</b>
	<ol style="list-style-type: none"> <li>1. Concept of Correlation</li> <li>2. Coefficient of Correlation</li> <li>3. Partial Correlation – Partial Correlation Co-efficient - Zero order, First order and Second Order Co-efficient.</li> <li>4. Multiple Correlations – Co-efficient of Multiple Correlations</li> <li>5. Concept of Regression</li> <li>6. Types of Regression Line - Regression lines – X on Y and Y on X.</li> <li>7. Properties of Linear Regression –Direct Method, Deviations taken from Assumed Means.</li> </ol> <b>Unit Outcome:</b> UO1. Knows the various Types of Concept of Correlation UO2. Knows Regression lines – X on Y and Y on X	
<b>III</b>	<b>Testing of Hypothesis</b>	<b>14</b>
	<ol style="list-style-type: none"> <li>1. Introduction Degree of Freedom</li> <li>2. Correlation Tests - Chi-Squared Test.</li> <li>3. Parametric Hypothesis Tests - Student's t-test, Analysis of Variance Test (ANOVA).</li> <li>4. Non-parametric Hypothesis Tests - Mann-Whitney U Test, Kruskal-Wallis H Test.</li> </ol> <b>Unit Outcomes:</b> UO1. Knows the Correlation Tests - Chi-Squared Test UO2. Uses Non-parametric Hypothesis Tests - Mann-Whitney U Test, Kruskal-Wallis H Test for Hypothesis testing	
<b>IV</b>	<b>Associations of Attributes</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Meaning,</li> <li>2. Difference between Correlation and Association,</li> <li>3. Class Frequency - Order of Classes and class frequencies, Ultimate class frequencies,</li> </ol>	

Unit No.	Title of Unit & Contents	Hrs.
	4. Yule's Co-efficient of Association 5. Consistency of Data.	
	<b>Unit Outcomes:</b> UO1. Understand the Difference between Correlation and Association UO2. Knows the Yule's Co-efficient of Association	

#### Learning Resources:

1. S.P.Gupta, Statistical Analysis, Sultan Chand & Sons, New Delhi.
2. S.C.Gupta, Fundamentals of Statistics, Himalaya Publishing House, Mumbai.
3. C.B.Gupta, An Introduction to Statistical Methods, Vikas Publication House, New Delhi.
4. Croxson and Crutwell, Applied General Statistics, Prentice hall of Indian Pvt. Ltd, New Delhi.
5. P.N.Arora, Comprehensive Statistical Methods, S. Chand and Company Pvt. Ltd, New Delhi.
6. Business Statistics, P R Winn, Newyork A Collier Macmillan Publishing, 2001.
7. Business Mathematics & Statistics, N G Khandgave, Prashant Prakashan, Udgir, 2009.
8. Business Mathematics and Statistics, P T Bhosle, ChinmayaPrakashan, Aurangabad, 2015.
9. Business Mathematics and Statistics, R.K. Ghosh, New Central Book Agency, Culcutta 2012.
10. <https://www.ascdegreecollege.ac.in/wp-content/uploads/2020/12/Business-Statistics-by-Gupta.pdf>
11. <https://www.dcehvpvm.org/E-Content/Stat/FUNDAMENTAL%20OF%20MATHEMATICAL%20STATISTICS-S%20C%20GUPTA%20&%20V%20K%20KAPOOR.pdf>
12. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Foundation-Paper4-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper4-Revised.pdf)

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Department of Commerce  
Board of Commerce & Management

M.Com. I Semester I

**Course Type: Major Elective Course-I (A)**

**Course Title: Banking and Finance-I**

**Course Code: 601COM1201**

**Max. Marks: 100**

**Credits: 04**

**Lectures: 60 Hrs.**

**Learning Objectives:**

LO1.To Understand the meaning of banking, functions of banks, and the classification of banking.

LO2.To Explore recent trends in banking and modern banking practices.

LO3.To Examine the utilization of debit and credit cards in the banking system.

LO4. To Familiarize with key electronic banking technologies such as MICR, RTGS, EDI, Tele-Banking, Home Banking, and online banking.

**Course Outcomes:**

After completion of the course, students will be able to-

CO1. Gain knowledge about various types of banks, including commercial banks, cooperative banks, and central banks.

CO2.Understand the different types of customers in the banking sector, such as individuals, businesses, and government entities.

CO3.Comprehend the principles of lending in banking, including credit assessment, risk analysis, and loan disbursement.

CO4. Explore the concept of risk diversification in lending and understand how banks manage risk through portfolio diversification and credit risk assessment.

Unit No.	Title of Unit & Contents	Hrs.
I	<b>Introduction to Banking</b>	<b>16</b>
	1. Introduction, Meaning, Definition, Origin & Evolution of Banking.	
	2. Brief Structure of Financial System.	
	3. Classification of banks – Unit banking, Branch Banking, Group Banking, Chain Banking, Universal Banking & Core Banking.	



Unit No.	Title of Unit & Contents	Hrs.
	4. Types of Accounts and Advances. 5. Types of Customers. 6. Modern E-Payment Methods –RTGS, NEFT, SWIFT, Tele Banking, Mobile Banking.	
	<b>Unit Outcomes:</b> UO1. Understand the concept of Banking. UO2. Knows the Classification of Banking. UO3. Knows the modern Banking System.	
<b>II</b>	<b>Role and Functions of Central Bank</b>	<b>15</b>
	1. Establishment and Administrative Structure of RBI 2. Primary and Secondary Functions of RBI 3. Major Features of Banking Regulation Act, 1949 4. Role of RBI as a Government Bank 5. Monetary Policy	
	<b>Unit Outcome:</b> UO1. Knows the Primary and secondary functions of RBI. UO2. Understand the Modern Banking System. UO3. Knows the Primary and Secondary Functions of RBI.	
<b>III</b>	<b>Commercial Banks and Co-operative Banks</b>	<b>16</b>
	1. Meaning and Importance of Commercial Banks 2. Classification of Commercial Banks 3. Functions of Commercial Banks 4. Concept of Co-operative banks and Role of Cooperative Banks 5. Classification of Cooperative Banks –SCB, DCCBs and PACCs 6. Urban Co-operative Banks-Objectives, Functions and Problems	
	<b>Unit Outcomes:</b> UO1. Knows the meaning of Commercial Bank and Co-optative bank UO2. Understand the Function of Commercial Bank. UO3 Learn the functions of commercial and Co-optative Banks	
<b>V</b>	<b>Introduction to NBFCs</b>	<b>13</b>
	1. Introduction to NBFCs 2. Types of NBFCs 3. Role of NBFCs in Banking Sector 4. Regulatory Authorities of NBFCs	
	<b>Unit Outcomes:</b>	



Unit No.	Title of Unit & Contents	Hrs.
	UO1. Understand the Functions of the NBFC. UO2. Understand the Roles of NBFC's in Banking Sector. UO3. Knows the Regulatory Authorities of NBFC.	

### Learning Resources:

1. Banking and Finance Year Book, Indian Institute of Banking and Finance, 2023
2. Indian Financial System, Bharati V. Pathak, Pearson Education, 2018
3. Indian Banking, S. Natrajan and Dr. R. Parmeswaran, S. Chand, 2013.
4. Indian Banking System, Dr. V. C. Sinha, SBPD Publishing House, 2020.
5. Indian Banking System, Jyoeeta Deb, Evincepub Publishing, 2019
6. Banking Theory, Law, and Practice, Sanjiva Prasad, Pearson, 2021.
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10. <https://www.bankersadda.com/nbfc-in-india-types-and-functions/>
11. Journal of Banking and Finance: <https://www.journals.elsevier.com/journal-of-banking-and-finance>
12. Journal of Financial Economics: <https://www.journals.elsevier.com/journal-of-financial-economics>
13. Review of Financial Studies: <https://academic.oup.com/rfs>
14. Journal of Finance: <https://onlinelibrary.wiley.com/journal/15406261>
15. Journal of Financial Intermediation: <https://www.journals.elsevier.com/journal-of-financial-intermediation>
16. Journal of Money, Credit and Banking: <https://onlinelibrary.wiley.com/journal/15384615>
17. Journal of Corporate Finance: <https://www.journals.elsevier.com/journal-of-corporate-finance>
18. Journal of Financial Stability: <https://www.journals.elsevier.com/journal-of-financial-stability>

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Department of Commerce  
Board of Commerce & Management

M.Com. I Semester I

Course Type: Major Elective Course-II

Course Title: Marketing Management I

Course Code: 601COM1202

Max. Marks: 100

Credits: 04

Lectures: 60 Hrs.

**Learning Objectives:**

- LO 1. To understand concepts of marketing and marketing management.
- LO 2. To familiarize with the concept of marketing mix
- LO 3. To enable the students with market segmentation
- LO 4. To aware about consumer behavior

**Course Outcomes:**

After completion of the course, students will be able to-

- CO 1. Acquire knowledge of marketing management.
- CO2. Recognizes seven elements of marketing mix.
- CO 3. Acknowledge concept of market segmentation and product positioning
- CO 4. Realize consumer behavior

Unit No.	Title of Unit & Contents	Hrs.
I	<b>Introduction to Marketing Management</b>	14
	1. Meaning, definition of marketing management & its Nature. 2. Functions of marketing management 3. Significance of marketing management 4. Evolution of marketing concept and modern marketing concepts 5. Role of marketing manager. <b>Unit Outcomes:</b> UO 1. Knows concept of marketing management and its functions UO 2. Understand role of marketing manager	
II	<b>Marketing Mix</b>	16
	1. Meaning & definition.	

Unit No.	Title of Unit & Contents	Hrs.
	2. Seven P's of marketing mix 3. Factors determining the marketing mix. 4. Essentials of an effective marketing mix. 5. Importance of marketing mix. <b>Unit Outcomes:</b> UO 1. Knows seven P's of marketing mix. UO 2. Analyzes factors determining the marketing mix	
<b>III</b>	<b>Market Segmentation and Product Positioning</b>	<b>15</b>
	1. Meaning and definition, concept of market segmentation. 2. Benefits of market segmentation. 3. Base or methods of market segmentation. 4. Target marketing 5. Product positioning <b>Unit Outcomes:</b> UO 1. Acknowledge concept of market segmentation UO 2. Realizes process of product positioning	
<b>IV</b>	<b>Consumer Behaviour</b>	<b>15</b>
	1. Meaning and Definition of Consumer Behaviour 2. Consumer buying behaviour and buying process 3. Determinant of consumer behaviour 4. Need of understanding consumer behaviour: Individual and Organizational	
	<b>Unit Outcomes:</b> UO 1. Knows consumer behaviour UO2. Understand process of consumer buying behaviour	

### Learning Resources:

1. Marketing Management, Dr.C.B.Gupta & Dr.N.Rajan Nair, Sultan Chand & Sons Publications, New Delhi.2017
2. Marketing Management, P. Kotler, Prentice Hall Inc., Upper Saddle River, N.J.2013
3. Marketing Management And The Indian Economy, S. Neelamegham, Vikas Publishing House Pvt. Ltd, E-28, Sector-8, Noida- 201301, 2011
4. Marketing Management, Dr. R.L. Varshney & Prof. (Dr.) S.L.Gupta, Sultan Chand & Sons, New Delhi.1999
5. Journal of Marketing Management Volume 39, issue 5-6, 2023.

6. Journal of Marketing by American Marketing Association.

7. [https://www.researchgate.net/publication/225084026\\_Marketing\\_Management](https://www.researchgate.net/publication/225084026_Marketing_Management)

8. <https://old.mu.ac.in/wp-content/uploads/2020/09/Marketing-Management-Paper-III-Eng.pdf>

9. <http://anucde.info/materialpdf/DBFM21%20Fundamentals%20of%20Marketing.pdf>



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Department of Commerce  
Board of Commerce & Management

**M.Com. I Semester I**

**Course Type: RMC**

**Course Title: Research Methodology Course**

**Course Code: 601COM1301**

**Max. Marks: 100**

**Credits: 04**

**Lectures: 60 Hrs.**

**Learning Objectives:**

- LO 1. To familiarize students with the concept of Research
- LO 2. To Acquaint students with various Methods of Research
- LO 3. To provide students' knowledge about Formulation of Research Problem & Hypothesis
- LO 4. To enable students to apply the knowledge of research in collecting and classifying data
- LO 5. To develop the skill of Writing of Research Report

**Course Outcomes:**

After completion of the course, students will be able to-

After completion of course the student will be able to-

- CO 1. Understand the theoretical concept relating to Research.
- CO 2. Knows the Formulation of Research Problem & Hypothesis
- CO 3. Understand the Methods of Data Collection.
- CO 4. Apply the gained knowledge for Research Report Writing.

Unit No.	Title of Unit & Contents	Hrs.
<b>I</b>	<b>Introduction to Research</b>	<b>14</b>
	<ul style="list-style-type: none"><li>1. Meaning and Features of Research</li><li>2. Objectives and Scope of Research</li><li>3. Classification of Research</li><li>4. Social Research- Meaning, Characteristics and Problems</li><li>5. Steps in conducting a Research study</li></ul>	
	<b>Unit Outcomes:</b> UO 1. Knows the research technique	

	UO 2. Understand the Types of research	
<b>II</b>	<b>Formulation of Research Problem &amp; Hypothesis</b>	<b>13</b>
	<ol style="list-style-type: none"> <li>1. Meaning and Sources of Research Problem</li> <li>2. Criteria in the selection of Research Problem</li> <li>3. Components of Research Problem</li> <li>4. Hypothesis: Meaning and importance of hypothesis</li> <li>5. Types of Research Hypothesis</li> </ol>	
	<b>Unit Outcomes:</b> UO1 Knows the research hypothesis UO2 Understands the importance of hypothesis in research	
<b>III</b>	<b>Data Collection and Sampling</b>	<b>16</b>
	<ol style="list-style-type: none"> <li>1. Concept of data collection and types of data</li> <li>2. Methods of Primary and Secondary Data Collection</li> <li>3. Introduction to Sampling and stages of Sampling</li> <li>4. Factors affecting size of sample</li> <li>5. Probability &amp; Non-Probability Sampling</li> </ol>	
	<b>Unit Outcomes:</b> UO1 Knows the methods of data collection UO2 Understand the types of sampling	
<b>IV</b>	<b>Processing of Data and Report Writing</b>	<b>17</b>
	<ol style="list-style-type: none"> <li>1. Processing of Data: Editing, Coding, Classification and Tabulation of data</li> <li>2. Presentation and interpretation of data</li> <li>3. Use of Statistical tools and Techniques for data analysis</li> <li>4. Research Report: Definition, Types and Components</li> <li>5. Citation and Reference Sources</li> </ol>	
	<b>Unit Outcomes:</b> UO1 Knows the techniques of data processing UO2 Understand the types of research report	

#### Learning Resources

1. Research Methodology, Dr. Vijaya Upagade and Dr. Arvind Shende, S. Chand and Co., Delhi, 2012
2. Research Methodology and Statistical Techniques, Santosh Gupta, Deep and Deep Publication, Delhi, 2010



3. Research Methodology: Methods & Techniques, C.B.Kothari, , New Age International publication, New Delhi, 2008
4. Research Methodology, Dr. R.M. Bhigania, Sharda Prakashan, Pune, 2000.
5. Research Methodology, Jai Narayan Sharma, Regal Publications, New Delhi, 2010
6. Business Research Methods, Donald Cooper & Pamela Schindler, TMGH, 9th editions, New Delhi, 2010
7. Business Research Methods, Alan Bryman& Emma Bell, Oxford University Press, 2000
8. Fundamentals of modern statistical methods by Rand R. wilcox, Cambridge University, Press, 2005.
9. Design of Experience: Statistical Principles of Research Design and Analysis, Robert O. Kuehl Brooks/cole, 2009
10. International Journal of Social Research Methodology, 2023
11. <https://ccsuniversity.ac.in/bridge-library/pdf/Research-Methodology-CR-Kothari.pdf>
12. <https://gargicollge.in/wp-content/uploads/2020/03/Research-Methodology-SEC-Economics-BA-P-Sem-4.pdf>



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# Semester - II

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Department of Commerce  
Board of Commerce & Management

M.Com. I Semester II

Course Type: MMC-IV

Course Title: Human Resource Management

Course Code: 601COM2101

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

**Learning Objectives:**

- LO 1. To acquaint students with Human Resource Management.
- LO 2. To provide information about technique of management development
- LO 3. To enable students to identify various methods of training
- LO 4. To recognize students about causes and prevention of attrition.
- LO 5. To make students to understand the process and importance of empowerment.

**Course Outcomes:**

After completion of the course, students will be able to-

- CO 1. Recognize the qualities of human resource manager.
- CO 2. Knows the types involved in training.
- CO 3. Acquaint with process of performance appraisal.
- CO 4. Acknowledge with elements of empowerment.

Unit No.	Title of Unit & Contents	Hrs.
I	<b>Introduction to Human Resource Management</b>	14
	1. Meaning and Objectives of Human Resource Management 2. Scope Human Resource Management 3. Importance and Functions of HRM 4. Problems of Human Resource Management 5. Qualities of Good Human Resource Manager	
	<b>Unit Outcomes:</b> UO 1. Identify the objectives of Human Resource Management.	

	UO 2. Recognize qualities of Manager.	
<b>II</b>	<b>Acquiring and Developing of Human Resources</b>	<b>15</b>
	1.Recruitment: Meaning, Techniques and Sources of Recruitment 2.Selection: Meaning and Process 3.Training: Meaning, Types and Methods 4.Techniques of Management Development 5.Difference between Training and Development <b>Unit Outcomes:</b> UO 1. Knows the technique of management development UO 2. Anticipate selection process	
<b>III</b>	<b>Managing Performance and Mobility of Human Resources</b>	<b>15</b>
	1.Concept and Process of Performance Appraisal 2. Methods and Problems of Performance Appraisal 3. Concept and Methods of Job Evaluation 4. Employee Separation: Concept and Types 5. Concept and Causes of Attrition <b>Unit Outcomes:</b> UO1. Understand the process of performance appraisal. UO2. Analyze employee separation and causes of attrition.	
<b>IV</b>	<b>Employee Empowerment &amp; Participation in Management</b>	<b>16</b>
	1.Meaning and Definition of Empowerment 2.Elements of Empowerment 3.Process and Importance of Empowerment 4.Barriers of Empowerment 5.Concept & Objectives of Workers Participation in Management 6.Importance of Workers Participation in Management <b>Unit Outcomes:</b> UO1. Recognize the concept of employee empowerment. UO2. Apply concept of Workers Participation in Management.	

**Learning Resources:**

1. Human Resource Management, C. B. Gupta Sultan Chand & Sons, New Delhi.2017
2. Essentials of Human Resource Management, Dr. Anjali Ghanekar, Everest Publishing House.2010
3. Human Resource Management, L. M. Prasad Sultan Chand & Sons, New Delhi.2014
4. Personnel Management and Industrial Relations, P.C. Tripathi Sultan Chand & Sons, New Delhi.2013

5. Personnel Management, C. B. Memoria and S.V. Gankar Himalaya Publishing House, New Delhi.2011

6.<https://blog.darwinbox.com/characteristics-of-hrm>

7.<https://www.vskills.in/certification/tutorial/significance-of-job-analysis/>

8.<https://www.jobsoid.com/recruitment-process/>

9.<https://www.iedunote.com/methods-of-training>

10.<https://www.sciencedirect.com/topics/social-sciences/need-development>

11.<https://www.inderscience.com/jhome.php?jcode=ijhrdm>

12.[https://ijrar.org/?gclid=Cj0KCQjw2qKmBhCfARIsAFy8buJsVcTjuHYp5UItGo0VDAktOcRaC6tWglF8sbLCDOxq-9h8nINnGQkaAllnEALw\\_wcB](https://ijrar.org/?gclid=Cj0KCQjw2qKmBhCfARIsAFy8buJsVcTjuHYp5UItGo0VDAktOcRaC6tWglF8sbLCDOxq-9h8nINnGQkaAllnEALw_wcB)



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Department of Commerce  
Board of Commerce & Management

M.Com. I Semester II

Course Type: MMC-V

Course Title: Intellectual Property Law

Course Code: 601COM2102

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

**Learning Objectives:**

- LO 1. To familiarize students with the concept of IPR
- LO 2. To make students aware about TRIPS agreement
- LO 3. To Acquaint students with provisions of copy rights
- LO 4. To provide students' knowledge about procedure of registering patent
- LO 5. To enable students to use the remedies against infringement of trademark

**Course Outcomes:**

After completion of the course, students will be able to-

- CO 1. Understand the theoretical concept IPR.
- CO 2. Knows the remedies for Infringement of Copy Rights
- CO 3. Apply the gained knowledge for registration of Patent
- CO 4. Understand the functions of Trademark

Unit No.	Title of Unit & Contents	Hrs.
I	<b>Introduction to IPR</b>	14
	<ul style="list-style-type: none"><li>1. Introduction and Need for IPR</li><li>2. Kinds of IPR</li><li>3. IPR in India- Origin and Development</li><li>4. Government Scheme in IPR</li><li>5. World Intellectual Property Organization</li><li>6. An Overview of TRIPS Agreement</li></ul>	
	<b>Unit Outcomes:</b> UO1. Understand legal provisions regarding intellectual property rights	

Unit No.	Title of Unit & Contents	Hrs.
	UO2. Knows Various Government Scheme in IPR	
<b>II</b>	<b>Copy Right Act, 1957</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Meaning and Nature of Copy Right, Characteristics of Copy Right</li> <li>2. Subject Matter of Copy Right</li> <li>3. Term of Copy Right, Author and Ownership of Copy Right</li> <li>4. Assignment and License of Copy Right, Registration of Copy Right.</li> <li>5. Infringement of Copy Right, Remedies against Infringement.</li> <li>6. Case Studies related to Infringement of Copy Rights</li> </ol>	
	<b>Unit Outcome:</b> UO1. Understand the concept of Copy Right UO2. Acknowledges the remedies against infringement of copyrights	
<b>III</b>	<b>Patent Act, 1970</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Basic Concepts of Patent: Meaning, Advantage,</li> <li>2. Types and Life of Patent</li> <li>3. Procedure of Registering Patent</li> <li>4. Rights &amp; Duties of Patentee, Patent Agent</li> <li>5. Protectable Subject Matter of Patent: Infringement</li> <li>6. Case Studies related to Infringement of Patent</li> </ol>	
	<b>Unit Outcomes:</b> UO1. Knows type of Patent UO2. Understands procedure for registering Patent	
<b>IV</b>	<b>Trademark Act, 1999</b>	<b>16</b>
	<ol style="list-style-type: none"> <li>1. Meaning &amp; Definition of Trade Mark</li> <li>2. Functions of trademark</li> <li>3. Registration of trademark: Basic Principles</li> <li>4. Infringement of trademark</li> <li>5. Remedies against infringement</li> <li>6. Case Studies related to Infringement of Trademark</li> </ol>	
	<b>Unit Outcome:</b> UO1. Recognize concept of Trademark UO2. Knows Function of trademark	

### Learning Resources:

1. Law Relating to Intellectual Property Rights – V.K. Ahuja, Lexix Nexis publishers, 2017
2. Law of Intellectual Property- S. R. Myneni, Asia Law House, Andhra Pradesh, 2021
3. Intellectual Property Rights- Dr. S.V. Damodar, Dr. Madabhushi Sridhar, Acharya N.K., Asia Law House, Andhra Pradesh, 2021
4. Intellectual Property Rights : An Introduction- Saurabh Bindal, Eastern Book Company, Nagpur, 2023
5. Intellectual Property Law, Avtar Singh, Eastern Book Company, Nagpur, 2022
6. [https://en.wikipedia.org/wiki/List\\_of\\_intellectual\\_property\\_law\\_journals](https://en.wikipedia.org/wiki/List_of_intellectual_property_law_journals)
7. <https://www.nipo.gov.lk/web/index.php?lang=en>
8. <https://www.wipo.int/portal/en/index.html>
9. <https://www.legalserviceindia.com/legal/article-10384-law-of-patent-securing-intellectual-property-in-india.html>
10. <https://www.advocatekhaj.com/library/lawareas/trade/functions.php?Title=Trademark&STitle=Functions%20of%20a%20Trademark>
11. [https://www.wto.org/english/tratop\\_e/trips\\_e/intel2\\_e.htm#:~:text=The%20TRIPS%20Agreement%20requires%20Member,novelty%2C%20inventiveness%20and%20industrial%20applicability.](https://www.wto.org/english/tratop_e/trips_e/intel2_e.htm#:~:text=The%20TRIPS%20Agreement%20requires%20Member,novelty%2C%20inventiveness%20and%20industrial%20applicability.)



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Department of Commerce  
Board of Commerce & Management

M.Com. I Semester II

Course Type: MMC VI

Course Title: Advanced Taxation

Course Code: 601COM2103

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

**Learning Objectives:**

- LO1. To make aware about provisions of direct tax with regard to IT Act, 1961 and IT Rules, 1962.
- LO2. To make aware about agriculture income, residential status.
- LO3. To understand the provisions and procedure to compute total income.
- LO4. To understand the provision and procedure for set-off & carry forward of losses.

**Course Outcomes:**

After completion of the course, students will be able to-

- CO1. Identify the technical terms related to direct taxation.
- CO2. Differentiate between direct and indirect tax
- CO3. Determine the residential status and compute the taxable income of Company, Firm, AOP/BOI assessee with different residential status.
- CO4. Knows the various deductions under Chapter VI-A of the Income tax act, 1961.

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Taxation	16
	<ul style="list-style-type: none"><li>1. Introduction to Tax, Types of taxes – Direct Tax, Indirect Tax.</li><li>2. Finance Bill and Finance Act</li><li>3. Definitions under IT Act – Gross Total Income, Total Income, Person, Assessee, Assessment Year, Previous Year, Financial Year, Rounding of Income, Rounding of Tax.</li><li>4. Residential Status of all assessee.</li><li>5. Agricultural Income, Calculation of agricultural income.</li><li>6. Deduction in respect of Life Insurance Premium, etc. (Sec. 80C)</li></ul>	

Unit No.	Title of Unit & Contents	Hrs.
	7. Deduction u/s 80D, 80DD, 80DDB, 80G <b>Unit Outcomes:</b> UO1. Understand the basic concepts of Income tax. UO2. Knows the various deductions under IT Act 1961	
<b>II</b>	<b>Assessment of Firm</b>	<b>14</b>
	1. Introduction to Partnership in India 2. Computation of Gross Total Income of Partnership Firm. 3. Calculation of Interest and Remuneration payable to partners 4. Assessment of partners. 5. Due date for filling of return of Firm and Partners. <b>Unit Outcomes:</b> UO1. Calculate total income of firm UO2. Knows due date for filling of return of Firm	
<b>III</b>	<b>Assessment of AOP / BOI</b>	<b>15</b>
	1. Meaning of AOP/BOI 2. Computation of share on Member of AOP/BOI 3. Charge of Tax (Sec. 167B) 4. Set off and carry forward of losses. 5. Minimum Marginal Rate [Sec. 2(29C)] 6. Numeric Problems <b>Unit Outcomes:</b> UO1. Calculate total income of AOP/BOI UO2. Understand the concept of minimum marginal rate	
<b>IV</b>	<b>Assessment of Companies</b>	<b>15</b>
	1. Meaning of Joint Stock Company 2. Computation of Total Income 3. Deductions from GTI 4. Set off and carry forward of losses. 5. Minimum Alternate Tax 6. Numeric Problems. <b>Unit Outcomes:</b> UO1. Assess the total income of companies UO2. Understand the concept of minimum alternate tax.	

### Learning Resources:

1. Income tax law and accounts, Dr.H.C.Mahrotra and Dr. S.P.Goyal, Sahitya Bhavan Publication, Agra,2023.
2. Direct Taxes: Laws and Practice, Singhanian V.K., Taxman's Publication, New Delhi,2023.
3. For regular Amendments students may refer monthly published book on taxation, i.e. VyapariMitra,2023.
4. Handbook on Income Tax, CA Raj K. Agrawal, Bharat law house pvt.Ltd.,Feb 2023.
5. Guide to Income Tax Planning" by Dr. Vinod K. Singhanian and Dr. Monica Singhanian, Taxmann Publications, Publication, 2023.
6. Problems and solutions in Income Tax Dr.H.C.Mahrotra and Dr. S.P.Goyal, Sahitya Bhavan Publication, Agra,2023.
7. Direct taxes law and practice, Dr. Vinod K. Singhanian and Dr.Kapil Singhanian, Taxman's Publication, New Delhi, for Assessment Year 2023-24.
8. <https://taxguru.in/income-tax/introduction-basic-concepts-income-tax.html>.
9. <https://www.legalserviceindia.com/legal/article-10380-tax-assessment-of-partnership-firms.html>.
10. <https://www.studocu.com/in/document/university-of-calicut/income-tax-in-india-an-introduction/assessment-of-aop-or-boi/21896370>.
11. <https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/Assessment/Company/Assessments-of-Company-Under-ITax-Contents.html>.
12. <https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/Assessment/Company/Assessments-of-Company-Under-ITax-Contents.html>.

शिव छत्रपती  
शिक्षण संस्था  
लातूर

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Rajarshi Shahu Mahavidyalaya,  
Latur (Autonomous)



Shiv Chhatrapati Shikshan Sanstha's  
**Rajarshi Shahu Mahavidyalaya, Latur**

(Autonomous)

Department of Commerce  
Board of Commerce & Management

M.Com. I Semester II

**Course Type: Major Elective Course- II (A)**

**Course Title: Banking and Finance-II**

**Course Code: 601COM2201**

**Max. Marks: 100**

**Credits: 04**

**Lectures: 60 Hrs.**

**Learning Objectives:**

- LO1. To Understand the meaning, objectives, and features of financial institutions.
- LO2. To Aware the establishment, organization, and management of NABARD.
- LO3. To Know the role and significance of IFCI in the Indian economy.
- LO4. To Understand the introduction, objectives, management, and functions of the International Monetary Fund (IMF) and its Special Drawing Rights (SDR).

**Course Outcomes:**

After completion of the course, students will be able to-

- CO1. Identify different types of financial institutions.
- CO2. Compare and contrast the functions of Regional Rural Banks (RRBs) with commercial banks.
- CO3. Assess the introduction, objectives, and role of development banks in the Indian economy.
- CO4. Analyze the role and significance of various international financial institutions.

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Financial Institution	16
	1. Meaning and Objectives of Financial Institutions 2. Features of Financial Institutions. 3. Role of Financial Institution in Indian Economy 4. Structure of Financial Institutions. 5. Regulatory Bodies of Financial Institutions – RBI, SEBI, NABARD, EXIM	
	Unit Outcomes:	

Unit No.	Title of Unit & Contents	Hrs.
	<p>UO1. Recognize the key features and characteristics of financial institutions.</p> <p>UO2. Evaluate the significance of an effective organizational structure for the functioning of financial institutions.</p> <p>UO3. Analyze the regulatory framework and compliance requirements imposed by RBI, SEBI, NABARD, EXIM these regulatory bodies on financial institutions.</p>	
<b>II</b>	<b>Agricultural &amp; Rural Financial Institutions.</b>	<b>15</b>
	<p>1. Meaning, organization &amp; Management of RRBs</p> <p>2. Objectives &amp; Functions of RRBs,</p> <p>3. Differences between RRBs &amp; Commercial banks</p> <p>4. NABARD - Establishment, Organization &amp; Management,</p> <p>5. NABARD - Objectives, Functions</p> <p>6. Role of Commercial Banks in Agricultural Sector</p> <p>7. Role of Primary Agricultural Cooperative Societies</p>	
	<p><b>Unit Outcomes:</b></p> <p>UO1. Analyze the role of management in the efficient functioning of RRBs.</p> <p>UO2. Differences between RRBs &amp; Commercial banks.</p> <p>UO3. Compare and contrast Regional Rural Banks (RRBs) with commercial banks.</p>	
<b>III</b>	<b>Introduction to Development Banks</b>	<b>14</b>
	<p>1. Introduction, Objectives &amp; Features of Development Bank</p> <p>2. IFCI – Introduction, Objectives &amp; Role in Indian Economy</p> <p>3. IDBI - Introduction, Objectives &amp; Role in Indian Economy</p> <p>4. EXIM Bank - Introduction, Objectives &amp; Role in Indian Economy</p> <p>5. ECGC – Role &amp; Risk Cover in Import &amp; Export</p> <p>6. NHB - Introduction, Objectives &amp; Role in Indian Economy.</p>	
	<p><b>Unit Outcomes:</b></p> <p>UO1. Analyze the functions and role of development banks in financing infrastructure projects, industrial development, and entrepreneurship.</p> <p>UO2. Evaluate the impact of IFCI's initiatives on industrial development and economic growth.</p> <p>UO3. Analyze the significance of ECGC in facilitating export financing and protecting exporters from potential losses.</p>	

Unit No.	Title of Unit & Contents	Hrs.
IV	<b>International Financial Institutions</b>	15
	<p>1. International Bank for Reconstruction &amp; Development (IBRD)– Introduction, Objectives, Management and Functions.</p> <p>2. International Monetary Fund (IMF) – Britten Wood Institution – Introduction, Objectives, Management and Functions, SDR (Special Drawing Rights)</p> <p>3. International Finance Corporation (IFC) – Introduction, Objectives and Functions</p> <p>4. Asian Development Bank (ADB) – Introduction, Organization and Operation of ADB</p> <p>5. BRICS – New Development Bank and Contingent Reserve Arrangement.</p>	
	<p><b>Unit Outcomes:</b></p> <p>UO1. Describe the organizational structure and management of IBRD.</p> <p>UO2. Analyze the concept and role of Special Drawing Rights (SDRs) as a supplementary international reserve asset.</p> <p>UO3. Evaluate the Contingent Reserve Arrangement (CRA) established by the BRICS countries for financial cooperation and crisis prevention.</p>	

### Learning Resources:

1. Banking Theory Law and Practices, K.P.M. Sundaram & P. N. Varshney, Sultan Chand & Sons, New Delhi, 2019.
2. Indian Financial System, H.R. Machiraju, Vikas Publishing House, 2019.
3. Modern Banking in India, O.P. Agrawal, Himalaya Publishing House, 2022.
4. Study Material on Banking and finance – YCMOU, Nashik
5. Indian Banking System, Dr. V. C. Sinha, SBPD Publishing House, 2020.
6. Indian Banking System, Jyoeeta Deb, Evincepub Publishing, 2019.
7. Banking Theory, Law, and Practice, Sanjiva Prasad, Pearson, 2021.
8. International Financial Institutions and Their Challenges: A Global Guide for Future Methods, Murat Ustaoglu, Routledge, 2018.
9. Basel III and Beyond: A Guide to Capital and Liquidity Rules, Hal S. Scott, Wiley, 2011.
10. <https://www.toppr.com/guides/commercial-knowledge/organizations-facilitating-business/industrial-finance-corporation-of-india-ifci/>
11. <https://www.bajajfinservmarkets.in/loans/business-loan/nabard-scheme.html>



12. <https://www.adb.org/who-we-are/about#:~:text=Who%20We%20Are,members%E2%80%949449%20from%20the%20region>.
13. [https://link.springer.com/chapter/10.1007/3-540-26993-2\\_1](https://link.springer.com/chapter/10.1007/3-540-26993-2_1)
14. International Finance: A Practical Perspective, Adrian Buckley, Pearson, 2017.
15. International Financial Management, Cheol Eun and Bruce Resnick, McGraw Hill Education, 2018.
16. Journal of Banking and Finance: <https://www.journals.elsevier.com/journal-of-banking-and-finance>
17. Journal of Money, Credit and Banking: <https://onlinelibrary.wiley.com/journal/15384615>
18. Journal of Corporate Finance: <https://www.journals.elsevier.com/journal-of-corporate-finance>
19. Journal of Financial Stability: <https://www.journals.elsevier.com/journal-of-financial-stability>
20. Journal of Financial Markets: <https://www.journals.elsevier.com/journal-of-financial-markets>



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Department of Commerce  
Board of Commerce & Management

M.Com. I Semester II

Course Type: Major Elective Course II

Course Title: Marketing Management II

Course Code: 601COM2202

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

**Learning Objectives:**

- LO 1. To enable with concepts of marketing environment.
- LO 2. To acquaint the students with marketing strategies in product life cycle.
- LO 3. To know about product decision and price decision.
- LO 4. To familiarize with distribution channel.

**Course Outcomes:**

After completion of the course, students will be able to-

- CO 1. Acquire knowledge of marketing environment.
- CO2. Recognizes marketing strategies in product life cycle.
- CO 3. Knows concept of product decision and price decision.
- CO 4. Acknowledge concept of distribution channel.

Unit No.	Title of Unit & Contents	Hrs.
I	Marketing Environment	14
	1. Marketing Environment: meaning and definition 2. Characteristics of Marketing Environment 3. Types of Marketing Environment: Internal and External Factors 4. Micro Environment: meaning and its components 5. Macro Environment: meaning and its components <b>Unit Outcomes:</b> UO 1. Knows concept of marketing environment UO 2. Differentiate micro environment and macro environment	
II	Marketing Strategies in Product Life Cycle	14
	1. Meaning of Product Life Cycle 2. Marketing Strategies for introduction stage 3. Marketing Strategies for growth stage	

Unit No.	Title of Unit & Contents	Hrs.
	4.Marketing Strategies for maturity stage 5.Marketing Strategies for decline stage <b>Unit Outcome:</b> UO 1. Recognizes product life cycle UO 2. Plots marketing Strategies for growth stage	
<b>III</b>	<b>Product Decisions and Price Decisions</b>	<b>13</b>
	1.Concept of a Product, Product mix decisions 2.Brand Decision: NewProduct Development, Sources of New Product idea 3.Price Decisions: Pricing objectives - Pricing policies and constraints - Different pricing method. 4.New product pricing, Product Mix pricing strategies and Price adjustment strategy. <b>Unit Outcomes:</b> UO 1. Understand the concept of product decisions and price decisions UO 2. Acknowledge different pricing methods used in marketing	
<b>IV</b>	<b>Distribution Decision and Promotion Decision</b>	<b>12</b>
	1.Meaning, definition and types of channel flows. 2.Functions of distribution channel. 3.Retailing: Types of retail formats 4.Determinants of promotion mix. 5.Factors influencing promotion mix <b>Unit Outcomes:</b> UO 1. Knows the elements under distribution channel UO 2.Describe the concept of promotion mix	

#### Learning Resources:

1. Marketing Management, Dr. C.B.Gupta & Dr.N.Rajan Nair, Sultan Chand & Sons Publications, New Delhi.2017
2. Marketing Management, P. Kotler, Prentice Hall Inc., Upper Saddle River, N.J.2013
3. Marketing Management and The Indian Economy, S. Neelamegham, Vikas Publishing House Pvt. Ltd, E-28, Sector-8, Noida- 201301, 2011.
4. Marketing Management, Dr. R.L. Varshney & Prof. (Dr.) S.L.Gupta, Sultan Chand & Sons, New Delhi.1999
5. Journal of Marketing Management Volume 39, issue 5-6, 2023.
6. Journal of Marketing by American Marketing Association.

7. [https://www.researchgate.net/publication/225084026\\_Marketing\\_Management](https://www.researchgate.net/publication/225084026_Marketing_Management)
8. <https://old.mu.ac.in/wp-content/uploads/2020/09/Marketing-Management-Paper-III-Eng.pdf>
9. <http://anucde.info/materialpdf/DBFM21%20Fundamentals%20of%20Marketing.pdf>



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**PG First Year**

Sr. No.	Course Title	Credits	Hours T/P
1	MOOCs	Min. of 02 credits	Min. of 30 Hrs.
2	Certificate Courses	Min. of 02 credits	Min. of 30 Hrs.
3	IIT Spoken English Courses	Min. of 02 credits	Min. of 30 Hrs.

**Guidelines:**

**Extra -academic activities**

- All extra credits claimed under this heading will require sufficient academic input/ contribution from the students concerned.
- Maximum 04 extra credits in each academic year will be allotted.
- These extra academic activity credits will not be considered for calculation of SGPA/CGPA but will be indicated on the grade card.

**Additional Credits for Online Courses:**

1. Courses only from SWAYAM and NPTEL platform are eligible for claiming credits.
2. Students should get the consent from the concerned subject Teacher/Mentor/Vice Principal and Principal prior to starting of the course.
3. Students who complete such online courses for additional credits will be examined/verified by the concerned mentor/internal faculty member before awarding credits.
4. Credit allotted to the course by SWAYAM and NPTEL platform will be considered as it is.

**Additional Credits for Other Academic Activities:**

1. One credit for presentation and publication of paper in International/National/State level seminars/workshops.
2. One credit for measurable research work undertaken and field trips amounting to 30 hours of recorded work.
3. One credit for creating models in sponsored exhibitions/other exhibits, which are approved by the concerned department.
4. One credit for any voluntary social service/Nation building exercise which is in collaboration with the outreach center, equivalent to 30 hours
5. All these credits must be approved by the College Committee.

### **Additional Credits for Certificate Courses:**

- Students can get additional credits (number of credits will depend on the course duration) from certificate courses offered by the college.
- The student must successfully complete the course. These credits must be approved by the Course Coordinators.
- Students who undertake summer projects/ internships/ training in institutions of repute through a national selection process, will get 2 credits for each such activity. This must be done under the supervision of the concerned faculty/mentor.

### **Note:**

- The respective documents should be submitted within 10 days after completion of Semester End Examination.
- No credits can be granted for organizing or for serving as office bearers/ volunteers for Inter-Class / Associations / Sports / Social Service activities.
- The office bearers and volunteers may be given a letter of appreciation by the respective staff coordinators. Besides, no credits can be claimed for any services/activities conducted or attended within the college.
- All claims for the credits by the students should be made and approved by the mentor in the same academic year of completing the activity.
- Any grievances of denial/rejection of credits should be addressed to Additional Credits Coordinator in the same academic year.
- Students having a shortage of additional credits at the end of the third year can meet the Additional Credits Coordinator, who will provide the right advice on the activities that can help them earn credits required for graduation.

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**Examination Framework**

**Theory:**

40% Continuous Assessment Tests (CATs) and 60% Semester End Examination (SEE)

**Practical:**

50% Continuous Assessment Tests (CATs) and 50% Semester End Examination (SEE)

Course	Marks	CAT & Mid Term Theory				CAT Practical		Best Scored CAT & Mid Term	SEE	Total
1	2	3				4		5	6	5 + 6
		Att.	CAT I	Mid Term	CAT II	Att.	CAT			
Major	100	10	10	20	10	-	-	40	60	100
Elective	100	10	10	20	10	-	-	40	60	100
Lab Course/AIPC/OJT/FP	50	-	-	-	-	05	20	-	25	50
CC	50	05	05	10	05	-	-	20	30	50

**Note:**

1. All Internal Exams are compulsory
2. Out of 02 CATs best score will be considered
3. Mid Term Exam will be conducted by the Exam Section
4. Mid Term Exam is of Objective nature (MCQ)
5. Semester End Exam is of descriptive in nature (Long & Short Answer)
6. CAT Practical (20 Marks): Lab Journal (Record Book) 10 Marks, Overall Performance 10 Marks

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