

॥ 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

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वाणिज्य व व्यवस्थापन अभ्यास  
विद्याशाखेतील विविध पदवी व पदव्युत्तर  
विषयांचे सी.बी.सी.एस. पॅटर्नचे अभ्यासक्रम  
शैक्षणिक वर्ष २०१९-२० पासून लागू  
करण्याबाबत. .

### प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक ०८ जून २०१९ रोजी संपन्न झालेल्या ४४ व्या मा. विद्या परिषद बैठकीतील ऐनवेळचा विषय क्र. १५/४४-२०१९ च्या ठरावानुसार प्रस्तुत विद्यापीठाच्या संलग्नित महाविद्यालयांतील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी व पदव्युत्तर स्तरावरील खालील विषयांचे **C.B.C.S. (Choice Based Credit System) Pattern** नुसारचे अभ्यासक्रम शैक्षणिक वर्ष २०१९-२० पासून लागू करण्यात येत आहेत.

- 1) M.Com. (Affiliated College) I year (I&II Sem.)
- 2) M.Com. (External Mode) Syllabus.
- 3) M.Com. I year Syllabus (School of Commerce and Management Sciences. S.R.T.M.U.N. Campus Syllabus.
- 4) M.Com. (Banking & Insurance) I year I & II Sem. Syllabus for Bhokar and Sengaoon College.
- 5) M.Com. I year Syllabus (New Model College, Hingoli)
- 6) B.B.A. I year Syllabus (New Model College, Hingoli)
- 7) M.B.A. I year (School of Commerce & Management Science, S.R.T.M.U. Compus) Syllabus.
- 8) M.B.A. I year (Sub-Centre Latur).
- 9) B.Com. I year (Banking & Insurance) I year Syllabus.
- 10) D.D.M. Syllabus. (Sub-Centre, Latur)
- 11) M.Com. I year Syllabus. (Sub-Centre, Latur)
- 12) B.Com.- I,II,III year Syllabus. (New Model Degree College, Hingoli)

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या [www.srtmun.ac.in](http://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/२०१९-२०/८९

दिनांक : २०.०६.२०१९.

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- २) मा. संचालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
- ३) प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
- ४) उपकुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ५) साहाय्यक कुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.

स्वाक्षरित / -

**उपकुलसचिव**

शैक्षणिक (१-अभ्यासमंडळ विभाग)

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**M.Com. I semester**

<b>Paper No.</b>	<b>Name of the Paper</b>	<b>Lectures per Week</b>	<b>CA</b>	<b>ESE</b>	<b>Total</b>	<b>Credits</b>	
MC.I	Managerial Economics	04	25	75	100	04	
MC.II	Statistical Analysis for Business	04	25	75	100	04	
MC.III	Business Management and Organizational Behavior	04	25	75	100	04	
Elective (any One)							
MC.IV.1	International Business Environment	04	25	75	100	04	
MC.IV.2	Security Analysis and Portfolio Management	04	25	75	100	04	

**M.Com. II semester**

<b>Paper No.</b>	<b>Name of the Paper</b>	<b>Lectures per Week</b>	<b>CA</b>	<b>ESE</b>	<b>Total</b>	<b>Credits</b>	
MC.V	Accounting for Managerial Decision	04	25	75	100	04	
MC.VI	Operation Research	04	25	75	100	04	
MC.VII	Legal Aspects of Business	04	25	75	100	04	
Elective (any One)							
MC.VIII.1	Corporate Tax Planning and Management	04	25	75	100	04	
MC.VIII.2	Banking and Financial Institutions	04	25	75	100	04	

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## **M.com I Year (I Semester)** **Paper I** **Managerial Economics**

### **Objectives**

- To familiarize with the students the importance of economic approaches in managerial decision making
- To understand the applications of economic theories in business decisions.

### **Unit- I Introduction to Managerial Economics**

Meaning and Features of Managerial Economics, Objectives of a business firm, Demand Analysis, Determinants of demand, Elasticity of Demand and its measurement, Equi-marginal Utility Analysis and Indifference Curve Analysis.

### **Unit-II Production and Cost Function**

Production Function, Law of Variable Proportions, Laws of Returns to Scale, Economies and Diseconomies of Scale, ISO Quant Analysis, Cost Functions, Determinants of Costs, Type of Costs, Short Run and Long Run Costs,

### **Unit-III Product Pricing**

Product Markets –Price Determination under Different Markets, Perfect Competition, Monopoly- Price Discrimination,, Monopolistic Competition- Product Differentiation, Oligopoly-Price Leadership model ,

### **Unit-IV Factor Pricing**

Factor Pricing: Rent, Wages, Interest and Profit; Theories of factor pricing: Modern Theory of Rent; Modern Theory of Wages; Liquidity Preference Theory of Interest and Innovation Theory of Profit.

### **Unit-V Macro Economic Analysis**

National Income Concepts, Models of National Income Determination, Economic Indicators, Business Cycles: Phases, Management of Cyclical Fluctuations, Fiscal and Monetary Policies, Liberalization, Privatization and Globalization, Foreign Direct Investment (FDIs).

### **References**

1. **Managerial Economics**, Phi Learning, Newdelhi, 2005 Gupta G.S.
2. **Managerial Economics**, Tata Mcgraw-Hill, New Delhi Moyer &Harris.
3. **Managerial Economics**, Cengage Learning, Newdelhi, 2005 Geetika, Ghosh & Choudhury.
4. **Managerial Economics**, Tata Mcgrawhill, Newdelhi, 2011.

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**M.com I Year (I Semester)  
Paper II  
Statistical Analysis for Business**

Learning Objectives :

The objective of this course is to make students earn the associations of statistical tools and techniques for decision making.

**Unit I :** Correlation Analysis partial correlation first order, second order co-efficient of correlation multiple correlation co-efficient of multiple correlation, advantage and limitations of paratial and multiple correlation.

**Unit II : Regression Analysis**

multiple regration analysis : Use of regression analysis.

**Unit III : Chi-square Test of Goodness of fit.**

**Unit IV : Statistical Estimation and Testing statistical testing :**

Hypothesis and errors large and small sampling Test F - Test, T - Test.

**Unit V - Association of attributes** Methods of studying association, yule's co-efficient of association

**Recommended Books :**

- i) S. P. Gupta : Statistical Analysis.
- ii) C. B. Gupta : Statistical Analysis
- iii) S. C. Gupta : Advanced Statistics
- iv) Croxen & Crutwell : Applied general Statisties

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## **M.com I Year (I Semester)**

### **Paper III**

#### **Business Management & Organisational Behaviour**

##### **Course aims**

- 01) The course aims at developing among students an understanding of human behaviours for dealing effectively with behavioural issues at workplace.
- 02) To understand the conceptual framework of Organisational Behaviour.

**Learning Outcomes:** - Participants will become more self-aware and will have identified areas of development for long term effectiveness.

##### **Unit: I Organisation**

Concept, Features; Theories of Organization, Classical, Neo Classical, Modern, Concept and Features, Organisational Behaviour Models, Autocratic, Custodial, Supportive; Challenges for Organisational Behavior.

##### **Unit: II Perception in Organisational Behavior**

Meaning and definitions Factors influencing perception, Social and Person perception. Application of Perception in Org+6+anisational Behavior.

##### **Unit: III - Group Behaviour in Organisation and Leadership.**

Meaning and Types of Groups, Stages of Group Formation. Meaning and Types of Work Teams. Creating Effective Teams. Styles of Leadership, Leadership Theories Trait Theory, Behavioural Theories.

##### **Unit: IV Motivation**

Power and purpose of motivation, Theories of motivation expectancy theory, Porter and Lawler's model, Adam's equity theory, McClelland's theory of needs.

##### **Unit: V Organisational Conflict and Stress Management**

Meaning of Conflict – Conflict process – Functional and dysfunctional conflicts – Conflicts at different levels: Individual, interpersonal, Group and organization level, Resolution of conflicts – Preventive and curative attempts to resolve the conflicts.

Stress:- Meaning and definition, Work stress model, Sources of stress, Stress Management - Individual and Organizational Strategies, Impact of stress on performance.

##### **Suggested Reading:**

1. Fred Luthans, Organisational Behaviour, New Delhi: McGraw Hill Book Co.,
2. O.B. – L.M. Prasad,
3. O.B. – Richard W. Woodman
4. Keith Davis and Newstorm, Human Behaviour at Work, New Delhi: McGraw Hill Co.
5. Rao V.S.P. & Narayanan P.S., Organisational Theory & Behaviour, New Delhi, Konark Pub.
6. Stress Management at Work Place ,Dr. Mohan

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## **M.com I Year (I Semester)**

### **Paper IV.1**

#### **International Business Environment**

**Learning Objective:** The purpose of this paper is to enable the students learn nature, scope and structure of International Business, and understand the influence of various environmental factors on international business Operations.

#### **Unit-I: Introduction to International Business**

Meaning, importance, nature, scope and problems of international business; Modes of entry into international business and Internationalization process.

Framework for analyzing international business environment- Domestic, Foreign and global environment and their impact on international business decisions.

#### **Unit-II: International Financial Environment**

Significance, types and growth of foreign investment; Factors affecting international investment; foreign investment by Indian companies. International Economic Institutions- WTO, IMF, World Bank, UNCTAD and Agreements-ATC, GSP, GSTP and other agreements.

#### **Unit-III: Regional Economic Groupings And Emerging Developments & Issues**

Regionalism v/s Multilateralism; Structure and Functioning of EC and NAFTA; Regional Economic Cooperation. World Trade and Protectionism- Tariff and Non-Tariff barriers; Growing concern of ecology, counter trade and IT.

#### **Unit-IV: Globalization and Multinational Corporations**

Features of current globalization, Pros and Cons of globalization, globalization of Indian businesses. Multinational Corporations- Issues in foreign investment, technology transfer, pricing and regulations; International collaborative arrangements and strategic alliances.

#### **Unit-V: Development and Regulation of India's Foreign Trade**

Foreign Trade (Development and Regulation) Act- Foreign Trade Policy, Export Promotion: Production Assistance and Marketing Assistance; Foreign Exchange Management Act.

#### **Suggested Readings:**

1. Business Environment Text and Cases- Francis Cherunilam, Himalaya Publishing House, Mumbai.
2. International Trade and Export Management- Francis Cherunilam, Himalaya Publishing House, Mumbai.
3. International Business Text and Cases- P. Subha Rao- Himalaya Publishing House, Mumbai.
4. International Business Management- Aswathappa, Tata Mcgraw Hill.

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**M.com I Year (I Semester)  
Paper IV.2  
Security Analysis and Portfolio Management**

**Objective:**

- 01) To Understanding of the changing domestic and global investment scenario
- 02) To providing an in-depth knowledge of the theory and practice of portfolio management.
- 03) To discusses the risk return

**Unit–I: Introduction:** Concept, Meaning, Nature and Scope of Security Analysis, overview of Security Market, Various Approaches to Investment Decisions; Investment Process, Relation between Risk and Return for investment decision in primary level.

**Unit–II: Fundamental Analysis & Technical Analysis :** Meaning and Scope of Fundamental Analysis & Technical Analysis, Features and Impact of Economic Indicators and Industry Level Factors, Company Analysis, Tools & Techniques of Technical Analysis, Difference between Technical and Fundamental Analysis;

**Unit–III: Efficient Market Hypothesis & Portfolio Analysis:** Concept of Market Efficiency, Weak, Semi-strong and Strong Market, Discuss Empirical Evidences. Measurement of Expected Risk and Returns of Portfolio. Effects of combining securities Markowitz Model- Return optimization.

**Unit – IV Modern Portfolio Theory:** Diversification and Portfolio Risk, Portfolio Return and Risk Measurement, Calculation of Portfolio Risk, Capital Asset Pricing Model - Assumptions – Inputs Required for Applying CAPM, The Capital Market Line - Security Market Line, FAMA, French Model, Limitations for all models.

**Unit–IV: Evaluation of Portfolio Performance & Revision –** Portfolio Performance, Risk Adjusted measures of Performance Evaluation, Market Timing, and Evaluation Criteria.

**Suggested Readings:**

- 01) Investment Analysis and Portfolio Management by Prasanna Chandra
- 02) Pandian, Punithavathy, Security Analysis and Portfolio Management, Vikas Publication.
- 03) Security Analysis and Portfolio Management by Donald Fisher and Ronald Jordan.
- 04) Security Analysis and Portfolio Management by S Kevin Publisher: Prentice hall of India.

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**M.com I Year (II Semester)**

**Paper - V**

**Paper – Accounting For Managerial Decision**

**Learning Objective**

Objectives of the Course is to provide the skill of

- i) Management techniques
- ii) Decision making
- iii) Presenting the accounting and sales production fact
- iv) Minimise the cost

**Utility**

Student can understand the

- i) Management Knowledge
- ii) Application of management accounting and skill of decision making in business

**Prerequisite**

Knowledge of management accounting

**Unit I- Introduction of Management and Management accounting**

Managerial decision, role and responsibility of management accounting

**Unit II- Inflation**

Meaning of Inflation (Accounting for price level changes), effects of inflation, overstatement of profit, rate of return. Inflation accounting, practical and complete revaluation methods, current purchasing power method, conversion factor or multiplier, restatement of financial items. Purchasing power gain or loss of monetary items and practical problems

**Unit III- Slandered costing and variance analysis**

Introduction, practical problems on material and labour variance analysis only

**Unit- IV Budgetary Control**

Introduction, meaning of budget, types of budget, practical problems on flexible budget cash budget only.

**Unit – V Marginal costing**

Introduction, meaning, Break even analysis and its application, business, margin of safety, Profit volume ratio, decision regarding sales mix, make or buy practical problems

Suggested readings

- 1) Advanced management accounting- Himalaya publication house by Madegowada
- 2) Accounting for Management – Himalaya Publication by Dr. Jawaharlal
- 3) Principles of Management Accounting –Mmohanlal and Goyal
- 4) Management accounting- Chinmay prakashan, Aurangabad – Dr. S.S. Agrwal



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**M.com I Year (II Semester)**  
**Paper – VI**  
**OPERATIONS RESEARCH**

***Learning Objective:***

*The Objective of this course is to acquaint students with the Operation research tools and techniques and their application in management process.*

**Unit I: Introduction to Operations Research**

Features of O.R., Objectives of O.R., Scope of O. R. , Limitations of O.R., Problems on Inventory Model: EOQ .

**Unit II: Transportation Problems.**

Features of Transportation Problems, Problems on North-West Corner Method (NWCR); Row-Minima Method, Column Minima Method , Least Cost Method and Vogel's Approximation Method (VAM)

**Unit III: Assignment Problems**

Definition of Assignment Model/Problem, Solution of Assignment Model/Problem, Hungarian Method for solution of Assignment Problem. Practical Problems on above.

**Unit IV: Sequencing Problems:**

Assumptions in sequencing problems, Problems on Processing n jobs through one machine and Processing n jobs through two machines.

**Unit V: Replacement Problems**

Factors to be considered for Replacement Problem, Problems on Replacement Problems

**Recommended Books:**

1. Operations Research –P K Gupta and D S Hira
2. Problems in Operations Research - Gupta and Manmohan
3. Operations Research - V.K.Kapoor

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**M.com I Year (II Semester)  
Paper – VII  
LEGAL ASPECTS OF BUSINESS**

**Learning Objective:** The objective of this course is to provide the students with practical legal knowledge of general business law issues and topics to help become more informed, sensitive and effective business leaders.

**Unit I : Introduction**

Meaning and Concept of Law; Need, Classification, Sources and Importance of Mercantile Law.

**Unit II : The Indian Contract Act, 1872**

Definition, concept of contract, valid contract and its essential elements, Types of contract, discharge of contract, various remedies for breach of contract, Contingent and Quasi Contract.

**Unit III: Intellectual Property Rights**

Intellectual Property rights in India Introduction and Types. **Patents** - Meaning, Salient features of Patent Conditions for an invention to be patented, what is Patentable, What is not patentable? Procedure for Obtaining a Patent, Opposition to Grant of Patent Term of Patent, How does a patent expire? Remedies available to the Patent Owner for Infringement of Patent Rights. **Copyrights:** Meaning, Copy right Board and registration of Copy right, Term of Copy right, what works are protected, Rights, who owns the rights and duration. Meaning of Fair use. Infringement of Copy rights and remedies **Trade Marks-** Meaning Concept, functions of Trade mark, Types of Trade Marks, Trademarks that cannot be registered, Registration of Trade Mark, Procedure for Registration of TM, Infringement and remedies, passing off, service marks.

**Unit IV: Goods and Services Tax (GST)**

Objectives and main provisions; Benefits of GST; Implementation mechanism; Working of Dual GST

**Unit V: The Competition Act, 2002**

Introduction, Objectives of the Act, Salient features-Anti Competitive Agreements. Prevention of abuse of dominant position, Combination, Competition Advocacy, Competition Commission of India.

**Text / Reference Books:**

1. Elements of Mercantile Law by N. D. Kapoor, Sultan Chand, 32nd Edition
2. Legal Aspects of Business, Akhileshwar Pathak, Tata McGraw Hill, 4th Edition
3. Bare Acts
4. Public Economics & GST by Dr. Shewale, Dr. Dongre, Dr. Bhairat, Dr. Shabnam, Vidya Books Publishers, Aurangabad.

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**M.com I Year (II Semester)  
Paper – VIII.1  
CORPORATE TAX PLANNING AND MANAGEMENT**

**Learning Objective:** This course aims to make the student conversant with the concept of Corporate Tax Planning and Management and its application in corporate world.

**UNIT I Introduction to Tax Planning and Management:**

Concepts and comparative study of Tax Planning; Tax Avoidance and Tax Evasion ; Tax Planning and Tax Management.

**UNIT II Tax Planning for New Business:**

Tax Planning with reference to location, nature and form of organization of new business.

**UNIT III Tax Planning in respect of Management Decisions:**

Tax planning in respect of: own or lease decision, make or buy decision; repair, replace, renewal or renovation and shutdown or continue decision.

**UNIT IV Tax Planning in Respect of Persons:**

Tax Planning in respect of persons such as an individual; a HUF; a Firm and a Company

**UNIT V Advance Tax and Tax Deducted At Source:**

Concept of Advance Tax, Concept of TDS, TDS on Salary, TDS on Interest other than Securities,

**REFERENCES:**

1. Ahuja O.K. And Ravi Gupta: Systemic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi. Circulars Issued by C.B.D.T.
2. Income Tax Act 1961
3. Income Tax Rules 1962
4. Dr H C Meharotra and Dr S P Goyal- Income Tax Law & Accounts: Sahitya Bhavan Publications.

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## **M.com I Year (II Semester)** **Paper – VIII.2** **BANKING AND FINANCIAL INSTITUTIONS**

### **COURSE OBJECTIVE**

The objective of this course is to provide students with an in-depth understanding of the structure, organization and working of the financial markets in India

### **Course Inputs**

#### **1. The Financial Institutions:**

A brief historical perspective. An update on the performance of IDBI, ICICI, IFCI and SFCs, LIC & GIC- The banking Institutions: Commercial banks - the public and the private sectors - structure and comparative performance.

#### **2. Non-Banking Financial Institutions:**

Meaning and Role of Non-Banking Financial Institutions; RBI Provisions regarding Non-Banking Financial Institutions.

**3. Interest Rate Structure:** Determinants of interest rate structure; differential interest rate; Recent changes in interest rate structure.

#### **4. Digitisation of banking and other financial services:**

Internet banking; mobile banking ; Digital payments systems.

#### **5. Foreign investments :**

Types , trends and implications , Regulatory framework for foreign investment in India.

### **Suggested Readings :-**

1. Avdhani : investment and securities Market in India, Himalaya Publications, Delhi.
2. Bhole. M.K.: Financial markets and institutions, Tata Mc Graw Hill Delhi.
3. Corporation Finance: S.C. Kuchhal.
4. Corporation Finance: P.V. Kulkarni.

K.P.M. Sundaram – Money Banking, Trade Finance, Sultan Chand and Sons.