



POSTGRADUATE PROGRAM

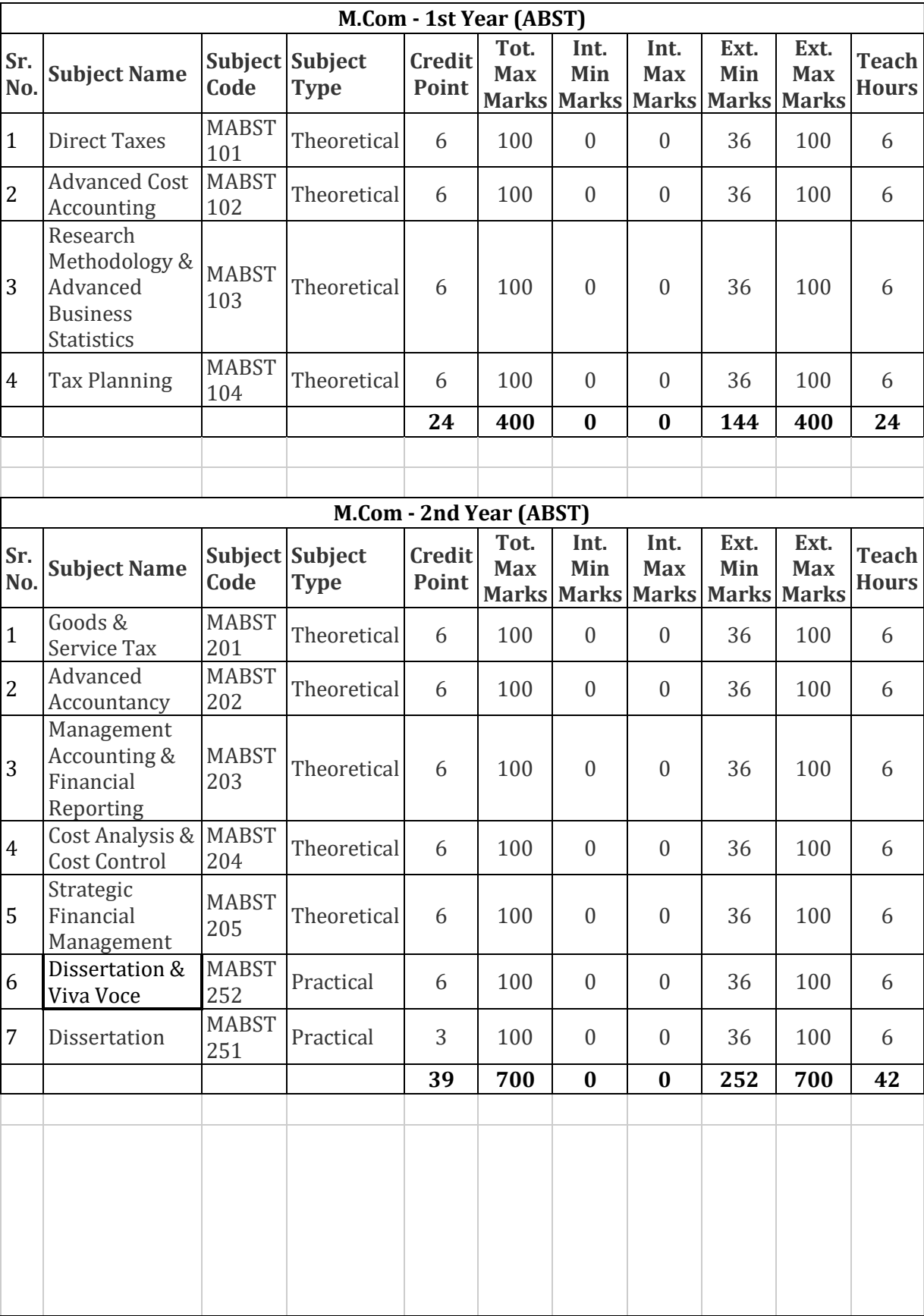
Master of Commerce



University of Technology

Vatika Road, Jaipur

Rajasthan 303903





M.Com - 1st Year (EAFM)										
Sr. No.	Subject Name	Subject Code	Subject Type	Credit Point	Tot. Max Marks	Int. Min Marks	Int. Max Marks	Ext. Min Marks	Ext. Max Marks	Teach Hours
1	Economic Analysis	MEAFM 101	Theoretical	6	100	0	0	36	100	6
2	Financial Management & Control	MEAFM 102	Theoretical	6	100	0	0	36	100	6
3	Business Budgeting	MEAFM 103	Theoretical	6	100	0	0	36	100	6
4	Public Finance	MEAFM 104	Theoretical	6	100	0	0	36	100	6
				24	400	0	0	144	400	24
M.Com - 2nd Year (EAFM)										
Sr. No.	Subject Name	Subject Code	Subject Type	Credit Point	Tot. Max Marks	Int. Min Marks	Int. Max Marks	Ext. Min Marks	Ext. Max Marks	Teach Hours
1	Economics Administration & Policy	MEAFM 201	Theoretical	6	100	0	0	36	100	6
2	Cooperative Sector Management	MEAFM 202	Theoretical	6	100	0	0	36	100	6
3	Indian Banking System	MEAFM 203	Theoretical	6	100	0	0	36	100	6
4	International Banking	MEAFM 204	Theoretical	6	100	0	0	36	100	6
5	Bank Management	MEAFM 205	Theoretical	6	100	0	0	36	100	6
6	Dissertation & Viva Voce	MEAFM 251	Practical	6	100	0	0	36	100	6
				36	600	0	0	216	600	36



Master of Commerce (M.COM.)

Program Outcomes

PO 1	Engineering Knowledge: Apply knowledge of mathematics, science, and Civil, Computer Science, Electronics & Communication, Electrical, Mechanical engineering to solve numerical techniques problems.
PO 2	Problem Analysis: Identify, formulate, and solve Civil, Computer Science, Electronics & Communication, Electrical, Mechanical engineering problems.
PO 3	Design/Development of Solutions: Design and develop Civil, Computer Science, Electronics & Communication, Electrical, Mechanical engineering systems, components, or processes.
PO 4	Conduct Investigations: Conduct experiments and simulations to analyze Civil, Computer Science, Electronics & Communication, Electrical, Mechanical engineering problems.
PO 5	Modern Tool Usage: Use modern tools and software to analyze and solve Civil, Computer Science, Electronics & Communication, Electrical, Mechanical engineering problems.
PO 6	The Engineer and Society: Apply Civil, Computer Science, Electronics & Communication, Electrical, Mechanical engineering solutions to societal problems.
PO 7	Environment and Sustainability: Understand the impact of Civil, Computer Science, Electronics & Communication, Electrical, Mechanical engineering solutions on the environment.
PO 8	Ethics: Apply ethical principles to civil engineering practice.
PO 9	Individual and Team Work: Work effectively as an individual and in teams to solve civil engineering problems.
PO 10	Communication: Communicate Civil, Computer Science, Electronics & Communication, Electrical, Mechanical engineering ideas and solutions effectively.
PO 11	Project Management: Manage civil engineering projects and resources effectively.
PO 12	Lifelong Learning: Engage in lifelong learning to stay current with Civil, Computer Science, Electronics & Communication, Electrical, Mechanical engineering developments.

Program Specific Outcomes

PSO 1	Design and develop sustainable infrastructure systems, including buildings, bridges, and transportation networks.
PSO 2	Analyze and mitigate the environmental impact of Civil, Computer Science, Electronics & Communication, Electrical, Mechanical Engineering projects.
PSO 3	Apply Civil, Computer Science, Electronics & Communication, Electrical, Mechanical engineering principles to water resources management and hydrology.



Program Educational Objectives

PEO 1	To prepare students for successful careers in Civil, Computer Science, Electronics & Communication, Electrical, Mechanical engineering and related fields.
PEO 2	To develop students' ability to analyze, design, and implement Civil, Computer Science, Electronics & Communication, Electrical, Mechanical engineering projects.
PEO 3	To foster students' critical thinking, problem-solving, and communication skills.
PEO 4	To encourage students to pursue lifelong learning and professional development.

Course Overview and Objectives

It is a two-year postgraduate degree course that focuses on advanced studies in commerce, accounting, finance, and business. The course aims to provide students with a comprehensive understanding of business principles, practices, and theories.

Course Name- M.COM.

Course Code- MABST 101

Credits-6 (L: 3 T: 1 P: 0)

Course Outcomes (COs)

M.Com - 1st Year (ABST)

Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023

Paper Name- Direct Taxes [MABST 101]

Students will be able to:

CO 1	Understand Direct Tax Laws
CO 2	Compute Taxable Income
CO 3	Apply Tax Planning Strategies
CO 4	Analyze Tax Implications
CO 5	Demonstrate Professional Ethics

Course Outline (CO)

1	Introduction to Direct Taxes
2	Income-tax Act, 1961
3	Tax Planning and Management
4	Special Provisions and Taxation of Specific Income
5	Tax Laws and Amendments



Detailed Syllabus		
Module-1	Introduction to Direct Taxes: Definition and scope of direct taxes, History and development of income tax in India, Types of direct taxes (income tax, wealth tax, etc.) Tax authorities and administration	
Module-2	Income-tax Act, 1961: Basic concepts (assessment year, financial year, etc.). Income under different heads (salaries, business/profession, etc.), Computation of taxable income, Tax deductions and exemptions	
Module-3	Tax Planning and Management :Tax planning strategies, Tax savings techniques, Tax management and compliance, Tax audit and assessment	
Module-4	Special Provisions and Taxation of Specific Income : Taxation of capital gains, Taxation of dividends and interest, Taxation of business and profession, Taxation of international transactions	
Module-5	Tax Laws and Amendments : Recent amendments to the Income-tax Act, Tax laws and regulations, Case laws and judicial decisions, Tax reforms and future prospects	
Recommended Books		
		1. "Direct Taxes" by T.N. Manoharan and G.R. Hada 2. "Income-tax Law" by K. R. Chandratre 3. "Direct Tax Laws" by V.S. Datey 4. "Taxation of Income" by R.K. Jain 5. Income-tax Act, 1961 6. Income-tax Rules, 1962 7. Finance Acts and Budget Documents 8. Judicial decisions and case laws
Course Name- M.COM.		
Course Code- MABST 102		
Credits-6 (L: 3 T: 1 P: 0)		
Course Outcomes (COs)		
M.Com - 1st Year (ABST)		
Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023		
Paper Name- Advanced Cost Accounting		
Students will be able to:		
CO 1	Understand Advanced Cost Accounting Concepts	
CO 2	Apply Cost Analysis Techniques	
CO 3	Develop Cost Planning and Control Skills	
CO 4	Evaluate Specialized Cost Accounting Systems	



	CO 5	Demonstrate Cost Accounting and Management Skills
	Course Outline (CO)	
	1	Advanced Cost Accounting Concepts
	2	Cost Analysis and Decision-Making
	3	Cost Planning and Control
	4	Specialized Cost Accounting Systems
	5	Cost Accounting and Management
	Detailed Syllabus	
	Module-1	Advanced Cost Accounting Concepts: Cost accounting standards and regulations, Cost classification and behaviour, Cost allocation and apportionment, Joint and by-product costing
	Module-2	Cost Analysis and Decision-Making :Cost-volume-profit analysis, Break-even analysis Margin of safety and sensitivity analysis, Decision-making using cost accounting data
	Module-3	Cost Planning and Control : Budgeting and budgetary control, Standard costing and variance analysis, Cost control and reduction techniques, Performance measurement and evaluation
	Module-4	Specialized Cost Accounting Systems : Job costing and contract costing, Process costing and operation costing, Activity-based costing (ABC), Target costing and lifecycle costing
	Module-5	Cost Accounting and Management : Strategic cost management, Cost management and organizational performance, Cost accounting and financial management interface Emerging trends in cost accounting
	Recommended Books	
		1. "Advanced Cost Accounting" by J. R. Anthony and G. W. Merchant 2. "Cost Accounting: A Managerial Emphasis" by C. T. Horngren 3. "Advanced Cost Accounting" by M. C. Shukla 4. "Cost Accounting: Principles and Practice" by S. N. Maheshwari 5. Institute of Cost Accountants of India (ICAI) publications 6. Cost Accounting Standards (CAS) 7. International Journal of Cost Accounting 8. Journal of Management Accounting Research
	Course Name- M.COM.	
	Course Code- MABST 103	
	Credits-6 (L: 3 T: 1 P: 0)	
	Course Outcomes (COs)	



	M.Com - 1st Year (ABST)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Research Methodology & Advanced Business Statistics [MABST 103]	
	Students will be able to:	
	CO 1	Understand Research Concepts and Methodologies
	CO 2	Develop Research Skills
	CO 3	Apply Research Ethics
	CO 4	Communicate Research Findings
	CO 5	Apply Statistical Concepts
	Course Outline (CO)	
	1	Introduction to Research
	2	Research Design
	3	Data Analysis and Interpretation
	4	Qualitative Research Methods
	5	Research Ethics and Limitations
	Detailed Syllabus	
	Module-1	Introduction to Research: Definition and scope of research, Types of research (quantitative, qualitative), Research process and methodology
	Module-2	Research Design : Types of research designs (experimental, survey), Sampling methods and techniques, Data collection methods
	Module-3	Data Analysis and Interpretation : Statistical analysis (descriptive, inferential), Data visualization and presentation, Research report writing
	Module-4	Qualitative Research Methods: Case study research, Content analysis, Focus group discussion
	Module-5	Research Ethics and Limitations : Research ethics and morality, Research limitations and biases
Recommended Books		



Research Methodology: 1. "Research Methodology" by C. R. Kothari 2. "Business Research Methods" by D. R. Cooper 3."Research Methods for Business Students" by M. N. K. Singh 4. "Qualitative Research Methods" by R. K. Yin Advanced Business Statistics: 1. "Business Statistics" by J. N. D. Gupta 2. "Statistical Methods for Business and Economics" by D. G. Reep 3. Statistical Analysis for Business Decision-Making" by M. C. Shukla 4. "Business Statistics and Analytics" by J. W. Tukey		
Course Name- M.COM.		
Course Code- MABST 104		
Credits-6 (L: 3 T: 1 P: 0)		
	Course Outcomes (COs)	
	M.Com - 1st Year (ABST) Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Tax Planning	
	Students will be able to:	
	CO 1	Understand tax laws and regulations.
	CO 2	Develop tax planning strategies.
	CO 3	Analyse tax implications on business decisions.
	CO 4	Apply tax planning techniques.
	Course Outline (CO)	
	1	Introduction to Taxation
	2	Income Tax Act, 1961
	3	Tax Planning Strategies
	4	Corporate Tax Planning
	5	International Taxation
	Detailed Syllabus	
	Module-1	Introduction to Taxation : Definition and scope of taxation, Types of taxes (direct, indirect), Tax authorities and administration
	Module-2	Income Tax Act, 1961 : Basic concepts (assessment year, financial year), Income under different heads (salaries, business/profession), Tax deductions and exemptions



	Module-3	Tax Planning Strategies : Tax planning objectives, Tax avoidance vs. tax evasion Tax planning techniques (deferral, reduction)
	Module-4	Corporate Tax Planning : Company taxation, Tax implications on business decisions Corporate tax planning strategies
	Module-5	International Taxation : International taxation concepts, Double taxation avoidance agreements, Transfer pricing

Recommended Books

		1. "Tax Planning" by T.N. Manoharan and G.R. Hada 2. "Income-tax Law" by K. R. Chandratre 3. "Taxation of Income" by R.K. Jain 4. Income-tax Act, 1961 5. Finance Acts and Budget Documents 6. Judicial decisions and case laws
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Course Name- M.COM.

Course Code- MABST 201

Credits-6 (L: 3 T: 1 P: 0)

	Course Outcomes (COs)	
	M.Com - 2nd Year (ABST)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Goods & Service Tax	
	Students will be able to:	
	CO 1	Explain GST structure and components (CGST, SGST, IGST).
	CO 2	Analyze GST invoicing and payment provisions.
	CO 3	Compute GST liability and input tax credit.
	CO 4	Prepare GST reports and statements.
	CO 5	Evaluate GST impact on business decisions.
	Course Outline (CO)	
	1	Understand GST Concepts and Framework
	2	Analyze GST Provisions and Implications
	3	Develop Skills in GST Computation and Compliance
	4	Apply GST Planning and Optimization Techniques
	5	Demonstrate GST Communication and Documentation Skills



	Detailed Syllabus	
	Module-1	Define GST and its objectives, Explain GST structure and components (CGST, SGST, IGST), Identify GST benefits and challenges.
	Module-2	Explain GST registration and compliance procedures, Analyze GST invoicing and payment provisions, Identify GST exemptions and exceptions.
	Module-3	Compute GST liability and input tax credit, Prepare GST returns and filing procedures. Conduct GST audit and assessment.
	Module-4	Identify GST planning opportunities, Apply GST optimization strategies, Evaluate GST impact on business decisions.
	Module-5	Communicate GST information effectively, Prepare GST reports and statements, Maintain GST documentation and records.

Recommended Books

		1. "Goods and Services Tax" by B. K. Sharma 2. "GST Law and Practice" by R. K. Jain 3. "GST Handbook" by Taxmann 4. GST Act, 2017 5. GST Rules and Regulations 6. CBIC (Central Board of Indirect Taxes and Customs) notifications and circulars
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Course Name- M.COM.

Course Code- MABST 202

Credits-6 (L: 3 T: 1 P: 0)

	Course Outcomes (COs)	
	M.Com - 1st Year (ABST)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Advanced Accountancy	
	Students will be able to:	
	CO 1	Understand Advanced Accounting Concepts
	CO 2	Apply Accounting Principles
	CO 3	Analyse Financial Statements
	CO 4	Evaluate Accounting Information
	CO 5	Demonstrate Professional Ethics
	Course Outline (CO)	



1	Financial Reporting Framework
2	Advanced Accounting Topics
3	Financial Statement Analysis
4	Accounting for Special Transactions
5	Contemporary Issues in Accounting

Detailed Syllabus

Module-1	Accounting standards and frameworks, Financial statement analysis, Accounting policies and disclosures
Module-2	Consolidated financial statements, Accounting for leases and hire purchase, Accounting for income tax
Module-3	Ratio analysis, Trend analysis, Cash flow statement analysis
Module-4	Accounting for mergers and acquisitions, Accounting for liquidation, Accounting for insurance companies
Module-5	Accounting for sustainability, Accounting for intangible assets, Accounting for financial instruments

Recommended Books

	Text Books: 1. "Advanced Accounting" by J. R. Monga 2. "Financial Accounting" by T. S. Grewal 3. "Accounting Standards and Frameworks" by ICAI
	Reference Books: 1. Accounting Standards Board (ASB) publications 2. Institute of Chartered Accountants of India (ICAI) publications 3. International Accounting Standards Board (IASB) publications

Course Name- M.COM.

Course Code- MABST 203

Credits-6 (L: 3 T: 1 P: 0)

Course Outcomes (COs)

M.Com - 1st Year (ABST)

Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023

Paper Name- Management Accounting & Financial Reporting

Students will be able to:

CO 1	Understand Management Accounting Concepts
CO 2	Apply Cost Accounting Techniques



	CO 3	Develop Budgeting and Variance Analysis Skills
	CO 4	Understand Financial Reporting Frameworks
	CO 5	Evaluate Financial Performance
	Course Outline (CO)	
	1	Management Accounting Fundamentals (15 marks)
	2	Cost Accounting
	3	Budgeting and Variance Analysis
	4	Financial Reporting Frameworks
	5	Financial Performance Evaluation
	Detailed Syllabus	
	Module-1	Definition and scope of management accounting, Management accounting vs. financial accounting, Cost classification and behavior
	Module-2	Cost accounting systems, Cost classification and allocation, Cost-volume-profit analysis
	Module-3	Budgeting concepts and types, Budget preparation and control, Variance analysis and reporting
	Module-4	Financial reporting objectives and principles, Accounting standards and frameworks Financial statement analysis
	Module-5	Financial ratio analysis, Trend analysis and benchmarking, Performance measurement and evaluation
	Recommended Books	
		Recommended Textbooks: 1. "Management Accounting" by C. M. Jariwala 2. "Financial Reporting" by T. S. Grewal 3. "Cost Accounting" by J. R. Monga
		Reference Books: 1. Institute of Cost Accountants of India (ICAI) publications 2. International Management Accounting Standards Board (IMASB) publications 3. Financial Accounting Standards Board (FASB) publications
Course Name- M.COM.		
Course Code- MABST 204		
Credits-6 (L: 3 T: 1 P: 0)		



	Course Outcomes (COs)	
	M.Com - 1st Year (ABST)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Cost Analysis & Cost Control	
	Students will be able to:	
	CO 1	Understand Cost Concepts
	CO 2	Analyse Costs
	CO 3	Develop Cost Control Strategies
	CO 4	Evaluate Cost Reduction Opportunities
	CO 5	Demonstrate Cost Management Skills
	Course Outline (CO)	
	1	Cost Concepts and Classification
	2	Cost Analysis Techniques
	3	Cost Control Systems
	4	Cost Reduction and Management
	Detailed Syllabus	
	Module-1	Definition and scope of cost accounting, Cost classification (fixed, variable, semi-variable), Cost behavior and analysis
	Module-2	Cost-volume-profit analysis, Break-even analysis, Margin of safety
	Module-3	Budgetary control, Standard costing, Variance analysis
	Module-4	Cost reduction strategies, Cost management techniques, Supply chain management
	Recommended Books	
		Recommended Textbooks: 1. "Cost Accounting" by J. R. Monga 2. "Cost Analysis and Control" by C. M. Jariwala 3. "Cost Management" by T. S. Grewal



		Reference Books: 1. Institute of Cost Accountants of India (ICAI) publications 2. International Cost Accounting Standards Board (ICASB) publications 3. Financial Accounting Standards Board (FASB) publications
Course Name- M.COM.		
Course Code- MABST 205		
Credits-6 (L: 3 T: 1 P: 0)		
	Course Outcomes (COs)	
	M.Com - 1st Year (ABST)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Strategic Financial Management	
	Students will be able to:	
	CO 1	Understand Financial Management Concepts
	CO 2	Apply Financial Planning Techniques
	CO 3	Evaluate Investment Decisions
	CO 4	Analyze Financing Decisions
	CO 5	Demonstrate Financial Performance Evaluation Skills
	Course Outline (CO)	
	1	Financial Management Framework
	2	Financial Planning and Decision-Making
	3	Investment Decision-Making
	4	Financing Decision-Making
	5	Dividend Decision-Making
	Detailed Syllabus	
	Module-1	Definition and scope of financial management, Financial goals and objectives Financial management functions, Financial planning process, Time value of money
	Module-2	Risk and return analysis, Capital budgeting, Cost-benefit analysis, Project evaluation
	Module-3	Sources of finance, Cost of capital, Capital structure
	Module-4	Dividend theories, Dividend policies, Share repurchase



	Module-5	Financial Performance Evaluation, Financial ratio analysis, Financial statement analysis Performance measurement
Recommended Books		
		Recommended Textbooks: 1. "Financial Management" by I. M. Pandey 2. "Strategic Financial Management" by S. N. Maheshwari 3. "Financial Management: Theory and Practice" by E. J. Elton
		Reference Books: 1. Institute of Chartered Financial Analysts of India (ICFAI) publications 2. Financial Management Association International (FMAI) publications 3. International Finance Corporation (IFC) publications
Course Name- M.COM.		
Course Code- MEAFM 101		
Credits-6 (L: 3 T: 1 P: 0)		
	Course Outcomes (COs)	
	M.Com - 1st Year (EAFM)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Economic Analysis	
	Students will be able to:	
	CO 1	Understand Economic Concepts
	CO 2	Apply Economic Principles
	CO 3	Analyze Economic Data
	CO 4	Evaluate Economic Policy
	Course Outline (CO)	
	1	Microeconomic Foundations
	2	Macroeconomic Framework
	3	International Trade and Finance
	4	Economic Policy and Development
	Detailed Syllabus	
	Module-1	Introduction to microeconomics, Consumer behaviour, Production and cost, Market structures
	Module-2	National income accounting, Aggregate demand and supply, Fiscal policy, Monetary policy



	Module-3	International trade theories, Balance of payments, Exchange rates, International financial institutions
	Module-4	Economic growth and development, Poverty and inequality, Environmental economics Economic policy-making
Recommended Books		
		1. Economics" by Samuelson and Nordhaus 2. "Microeconomics" by Gregory Mankiw 3. "Macroeconomics" by Olivier Blanchard 4. "International Trade" by Krugman and Obstfeld 5. "Economic Development" by Todaro and Smith
Course Name- M.COM.		
Course Code- MEAFM 102		
Credits-6 (L: 3 T: 1 P: 0)		
	Course Outcomes (COs)	
	M.Com - 1st Year (ABST)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Financial Management & Control	
	Students will be able to:	
	CO 1	Understand Financial Management Concepts
	CO 2	Apply Financial Planning Techniques
	CO 3	Analyse Financial Markets and Institutions
	CO 4	Evaluate Financial Performance
	CO 5	Demonstrate Financial Control Skills
	Course Outline (CO)	
	1	Financial Management Framework (15 marks)
	2	Financial Planning and Decision-Making (20 marks)
	3	Financial Markets and Institutions (20 marks)
	4	Financial Control and Performance Evaluation (20 marks)
	Detailed Syllabus	
	Module-1	Definition and scope of financial management, Financial goals and objectives, Financial management functions



	Module-2	Financial planning process, Time value of money, Risk and return analysis
	Module-3	Financial markets, Financial institutions, Financial instruments
	Module-4	Budgeting and budgetary control, Financial statement analysis, Ratio analysis
Recommended Books		
		1. "Financial Management" by I. M. Pandey 2. "Financial Management: Theory and Practice" by E. J. Elton 3. "Financial Markets and Institutions" by F. J. Fabozzi
Course Name- M.COM.		
Course Code- MEAFM 103		
Credits-6 (L: 3 T: 1 P: 0)		
	Course Outcomes (COs)	
	M.Com - 1st Year (ABST)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Business Budgeting	
	Students will be able to:	
	CO 1	Understand Budgeting Concepts
	CO 2	Prepare Budgets
	CO 3	Analyze Budgets
	CO 4	Evaluate Budgetary Control
	CO 5	Demonstrate Budgeting Skills
	Course Outline (CO)	
	1	Budgeting Framework
	2	Budgeting Techniques
	3	Master Budget
	4	Functional Budgets
	5	Budgetary Control and Performance Evaluation
	Detailed Syllabus	
	Module-1	Definition and scope of budgeting, Budgeting objectives and types, Budgeting process
	Module-2	Zero-based budgeting, Incremental budgeting, Activity-based budgeting



	Module-3	Sales budget, Production budget, Direct materials budget
	Module-4	Cash budget, Capital budget, Human resource budget
	Module-5	Budget variance analysis, Budget revision, Performance evaluation
Recommended Books		
		1. Budgeting" by J. R. Monga 2. "Business Budgeting" by C. M. Jariwala 3. "Management Accounting" by T. S. Grewal
Course Name- M.COM.		
Course Code- MEAFM 104		
Credits-6 (L: 3 T: 1 P: 0)		
	Course Outcomes (COs)	
	M.Com - 1st Year (ABST)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Public Finance	
	Students will be able to:	
	CO 1	Understand Public Finance Concepts
	CO 2	Analyze Government Revenue
	CO 3	Evaluate Government Expenditure
	CO 4	Apply Fiscal Policy
	CO 5	Demonstrate Public Finance Skills
	Course Outline (CO)	
	1	Introduction to Public Finance (15 marks)
	2	Government Revenue (20 marks)
	3	Government Expenditure (20 marks)
	4	Fiscal Policy and Public Finance (20 marks)
	5	Public Finance Management (15 marks)
	Detailed Syllabus	
	Module-1	Definition and scope of public finance, Public finance objectives, Public finance functions



	Module-2	Taxation, Non-tax revenue, Public debt
	Module-3	Classification of government expenditure, Public expenditure management, Welfare programs
	Module-4	Fiscal policy objectives, Fiscal policy instruments, Fiscal policy impact
	Module-5	Budgeting and budgetary control, Public financial management, Accountability and transparency

Recommended Books

		1. Public Finance" by H. L. Bhatia 2. "Public Finance and Fiscal Policy" by R. K. Sinha 3. "Public Finance Management" by M. K. Khan

Course Name- M.COM.

Course Code- MEAFM 201

Credits-6 (L: 3 T: 1 P: 0)

	Course Outcomes (COs)	
	M.Com - 2nd Year (EAFM)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Economics Administration & Policy	
	Students will be able to:	
	CO 1	Understand Economic Administration
	CO 2	Analyse Economic Policy
	CO 3	Evaluate Policy Impact
	CO 4	Apply Economic Concepts
	CO 5	Demonstrate Economic Analysis Skills
	Course Outline (CO)	
	1	Economic Administration
	2	Economic Policy Making
	3	Fiscal Policy
	4	Monetary Policy
	5	International Economic Policy
	Detailed Syllabus	
	Module-1	Definition and scope, Economic administration functions, Organizational structure



	Module-2	Policy objectives, Policy instruments, Policy evaluation
	Module-3	Fiscal policy objectives, Fiscal policy instruments, Fiscal policy impact
	Module-4	Monetary policy objectives, Monetary policy instruments, Monetary policy impact
	Module-5	International trade policy, Foreign investment policy, Global economic governance

Recommended Books

		1. Economics Administration" by D. M. Mithani 2. "Economic Policy" by H. L. Bhatia 3. "International Economics" by R. K. Sinha

Course Name- M.COM.

Course Code- MEAFM 201

Credits-6 (L: 3 T: 1 P: 0)

Course Outcomes (COs)

M.Com - 2nd Year (EAFM)

Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023

Paper Name- Economics Administration & Policy

Students will be able to:

CO 1	Understand Economic Administration
CO 2	Analyze Economic Policy
CO 3	Evaluate Policy Impact
CO 4	Apply Economic Concepts
CO 5	Demonstrate Economic Analysis Skills

Course Outline (CO)

1	Economic Administration
2	Economic Policy Making
3	Fiscal Policy
4	Monetary Policy
5	International Economic Policy

Detailed Syllabus



	Module-1	Definition and scope, Economic administration functions, Organizational structure
	Module-2	Policy objectives, Policy instruments , Policy evaluation
	Module-3	Fiscal policy objectives, Fiscal policy instruments, Fiscal policy impact
	Module-4	Monetary policy objectives, Monetary policy instruments, Monetary policy impact
	Module-5	International trade policy, Foreign investment policy, Global economic governance

Recommended Books

		1. "Economics Administration" by D. M. Mithani 2. "Economic Policy" by H. L. Bhatia 3. "International Economics" by R. K. Sinha

Course Name- M.COM.

Course Code- MEAFM 202

Credits-6 (L: 3 T: 1 P: 0)

	Course Outcomes (COs)	
	M.Com - 2nd Year (EAFM)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Cooperative Sector Management	
	Students will be able to:	
	CO 1	Understand Cooperative Sector Concepts
	CO 2	Analyze Cooperative Management
	CO 3	Evaluate Cooperative Performance
	CO 4	Apply Cooperative Principles
	CO 5	Demonstrate Cooperative Management Skills

	Course Outline (CO)	
	1	Introduction to Cooperative Sector
	2	Cooperative Management
	3	Cooperative Financing
	4	Cooperative Marketing

Detailed Syllabus

	Module-1	Definition and scope, Cooperative movement, Cooperative principles
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	Module-2	Cooperative management functions, Cooperative leadership, Cooperative governance
	Module-3	Cooperative financing sources, Cooperative credit management, Cooperative financial performance
	Module-4	Cooperative marketing strategies, Cooperative supply chain management Cooperative branding

Recommended Books

		1. "Cooperative Management" by D. M. Mithani 2. "Cooperative Sector" by H. L. Bhatia 3. "Cooperative Finance" by R. K. Sinha

Course Name- M.COM.

Course Code- MEAFM 203

Credits-6 (L: 3 T: 1 P: 0)

	Course Outcomes (COs)	
	M.Com - 2nd Year (EAFM)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Indian Banking System	
	Students will be able to:	
	CO 1	Understand Indian Banking System
	CO 2	Analyse Banking Structure
	CO 3	Evaluate Banking Performance
	CO 4	Apply Banking Concepts
	CO 5	Demonstrate Banking Skills
	Course Outline (CO)	
	1	Introduction to Indian Banking System
	2	Banking Structure
	3	Banking Operations
	4	Central Banking
	5	Banking Reforms and Challenges
	Detailed Syllabus	
	Module-1	Definition and scope, Evolution of banking in India, Banking regulations
	Module-2	Commercial banks, Cooperative banks, Regional Rural Banks (RRBs)



	Module-3	Deposit accounts, Lending operations, Credit management
	Module-4	Reserve Bank of India (RBI), Monetary policy, Financial stability
	Module-5	Banking sector reforms, Challenges facing Indian banking, Future directions
Recommended Books		
		1. Indian Banking System" by R. K. Sinha 2. "Banking and Financial Systems" by H. L. Bhatia 3. "Reserve Bank of India: History and Functions"
Course Name- M.COM.		
Course Code- MEAFM 204		
Credits-6 (L: 3 T: 1 P: 0)		
	Course Outcomes (COs)	
	M.Com - 2nd Year (EAFM)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- International Banking	
	Students will be able to:	
	CO 1	Understand International Banking
	CO 2	Analyze International Banking Operations
	CO 3	Evaluate International Banking Risks
	CO 4	Apply International Banking Concepts
	CO 5	Demonstrate International Banking Skills
	Course Outline (CO)	
	1	Introduction to International Banking
	2	International Banking Operations
	3	International Banking Instruments
	4	Risk Management in International Banking
	5	International Banking Challenges
	Detailed Syllabus	
	Module-1	Definition and scope, Evolution of international banking, International banking regulations
	Module-2	Foreign exchange markets, International payment systems, Trade finance



	Module-3	Letters of credit, Bills of exchange, Forfaiting
	Module-4	Country risk, Currency risk, Credit risk
	Module-5	Globalization, Regulatory challenges, Future directions
Recommended Books		
		1. "International Banking" by R. K. Sinha 2. "Global Banking" by H. L. Bhatia 3. "International Finance" by P. G. Apte
Course Name- M.COM.		
Course Code- MEAFM 205		
Credits-6 (L: 3 T: 1 P: 0)		
	Course Outcomes (COs)	
	M.Com - 2nd Year (EAFM)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Bank Management	
	Students will be able to:	
	CO 1	Understand Bank Management
	CO 2	Analyze Banking Operations
	CO 3	Evaluate Banking Performance
	CO 4	Apply Bank Management Concepts
	CO 5	Demonstrate Bank Management Skills
	Course Outline (CO)	
	1	Introduction to Bank Management
	2	Banking Operations
	3	Asset-Liability Management
	4	Banking Performance Evaluation
	5	Contemporary Issues in Banking
	Detailed Syllabus	
	Module-1	Definition and scope, Banking evolution, Banking regulations
	Module-2	Deposit accounts, Lending operations, Payment systems
	Module-3	Asset management, Liability management, Risk management



	Module-4	Financial performance, Operational efficiency, Customer service
	Module-5	Digital banking, Financial inclusion, . Banking reforms
Recommended Books		
		1. Bank Management" by R. K. Sinha 2. "Banking and Financial Systems" by H. L. Bhatia 3. "Bank Management and Financial Services" by P. G. Apte
Course Name- M.COM.		
Course Code- MBADM 101		
Credits-6 (L: 3 T: 1 P: 0)		
	Course Outcomes (COs)	
	M.Com - 1st Year (BADM)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- General Management	
	Students will be able to:	
	CO 1	Understand Management Concepts
	CO 2	Analyze Organizational Behavior
	CO 3	Evaluate Management Functions
	CO 4	Apply Management Concepts
	CO 5	Demonstrate Management Skills
	Course Outline (CO)	
	1	Introduction to Management
	2	Organizational Behavior
	3	Planning and Decision-Making
	4	Organizing and Controlling
	5	Leadership and Communication
	Detailed Syllabus	
	Module-1	Definition and scope, Management functions, Management levels
	Module-2	Individual behaviour, Group dynamics, Organizational culture
	Module-3	Planning process, Decision-making models, Strategic management
	Module-4	Organizational structure, Delegation and decentralization, Control techniques



	Module-5	Leadership styles, Communication process, Interpersonal skills
Recommended Books		
		1. "Management" by R. K. Sinha 2. "Organizational Behavior" by H. L. Bhatia 3. "Management and Organizational Behavior" by P. G. Apte
Course Name- M.COM.		
Course Code- MBADM 102		
Credits-6 (L: 3 T: 1 P: 0)		
	Course Outcomes (COs)	
	M.Com - 2nd Year (EAFM)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Business Environment	
	Students will be able to:	
	CO 1	Understand Business Environment Concepts
	CO 2	Analyze Economic Systems
	CO 3	Evaluate Business Environment Factors
	CO 4	Apply Business Environment Concepts
	CO 5	Demonstrate Business Environment Skills
	Course Outline (CO)	
	1	Introduction to Business Environment
	2	Economic Systems
	3	International Business Environment
	4	Business and Government
	5	Social and Cultural Environment
	Detailed Syllabus	
	Module-1	Definition and scope, Business environment components, Business environment importance
	Module-2	Capitalist system, Socialist system, Mixed economy
	Module-3	Globalization, International trade, Foreign direct investment
	Module-4	Government policies, Regulatory framework, Business-government relations



	Module-5	Social responsibility, Cultural diversity, Business ethics
Recommended Books		
		1. Business Environment" by R. K. Sinha 2. "Economics for Business" by H. L. Bhatia 3. "International Business Environment" by P. G. Apte
Course Name- M.COM.		
Course Code- MBADM 103		
Credits-6 (L: 3 T: 1 P: 0)		
	Course Outcomes (COs)	
	M.Com - 2nd Year (EAFM)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Managerial Economics & Management Accountancy	
	Students will be able to:	
	CO 1	Understand Economic Concepts
	CO 2	Analyze Economic Theories
	CO 3	Apply Economic Tools
	CO 4	Evaluate Business Decisions
	CO 5	Demonstrate Economic Skills
	Course Outline (CO)	
	1	Introduction to Managerial Economics
	2	Cost and Revenue Analysis
	3	Introduction to Management Accounting
	4	Budgeting and Standard Costing
	Detailed Syllabus	
	Module-1	Definition and scope, Economic theories, Market structures, Demand Analysis, Demand concepts, Demand forecasting, Demand elasticity
	Module-2	Cost concepts, Revenue analysis, Break-even analysis, Pricing Decisions, Pricing strategies, Price elasticity, Demand and supply analysis
	Module-3	Definition and scope, Cost accounting, Financial accounting, Cost Accounting, Cost concepts, Cost classification, Cost accounting systems



	Module-4	Budgeting concepts, Standard costing, Variance analysis, Financial statement preparation, Ratio analysis, Financial performance evaluation
	Recommended Books	
		1. "Managerial Economics" by R. K. Sinha 2. "Management Accounting" by H. L. Bhatia 3. "Economics for Business" by P. G. Apte
	Course Name- M.COM.	
	Course Code- MBADM 104	
	Credits-6 (L: 3 T: 1 P: 0)	
	Course Outcomes (COs)	
	M.Com - 2nd Year (EAFM)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Management Thinkers	
	Students will be able to:	
	CO 1	Understand Management Thoughts
	CO 2	Analyze Management Theories
	CO 3	Evaluate Management Thinkers
	CO 4	Apply Management Concepts
	CO 5	Demonstrate Management Skills
	Course Outline (CO)	
	1	Introduction to Management Thinkers
	2	Classical Management Thinkers
	3	Neo-Classical Management Thinkers
	4	Modern Management Thinkers
	5	Contemporary Management Thinkers
	Detailed Syllabus	
	Module-1	Definition and scope, Management evolution, Management theories
	Module-2	Taylor, Fayol, Weber
	Module-3	Mayo, McGregor, Herzberg
	Module-4	Drucker, Porter, Mintzberg



	Module-5	Systems approach, Contingency theory, Chaos theory
Recommended Books		
		1. "Management Thinkers" by R. K. Sinha 2. "Management Theories" by H. L. Bhatia 3. "Classics in Management Thought" by P. G. Apte
Course Name- M.COM.		
Course Code- MBADM 201		
Credits-6 (L: 3 T: 1 P: 0)		
	Course Outcomes (COs)	
	M.Com - 2nd Year (BADM) Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Human Resource Management	
	Students will be able to:	
	CO 1	Understand HRM Concepts
	CO 2	Analyse Recruitment and Selection
	CO 3	Evaluate Training and Development
	CO 4	Apply HRM Concepts
	CO 5	Demonstrate HRM Skills
	Course Outline (CO)	
	1	Introduction to HRM
	2	Recruitment and Selection
	3	Training and Development
	4	Performance Management
	5	Employee Relations
	Detailed Syllabus	
	Module-1	Definition and scope, HRM functions, HRM importance
	Module-2	Recruitment process, Selection techniques, Interviewing skills
	Module-3	Training needs assessment, Training methods, Evaluation methods
	Module-4	Performance appraisal, Performance management systems, Employee development
	Module-5	Employee engagement, Employee motivation, Conflict resolution



Recommended Books

1. Human Resource Management" by R. K. Sinha
2. "HRM: Concepts and Practices" by H. L. Bhatia
3. "HR Management" by P. G. Apte

Course Name- M.COM.

Course Code- MBADM 202

Credits-6 (L: 3 T: 1 P: 0)

Course Outcomes (COs)

M.Com - 2nd Year (EAFM)

Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023

Paper Name- Marketing Management

Students will be able to:

- | | |
|-------------|---|
| CO 1 | Understand Marketing Concepts |
| CO 2 | Explain market research process. |
| CO 3 | Evaluate Consumer Behavior |
| CO 4 | Apply Marketing Strategies |
| CO 5 | Demonstrate Marketing Skills |

Course Outline (CO)

- | | |
|----------|----------------------------------|
| 1 | Introduction to Marketing |
| 2 | Market Research |
| 3 | Consumer Behavior |
| 4 | Marketing Mix |
| 5 | Brand Management |

Detailed Syllabus

- | | |
|-----------------|--|
| Module-1 | Definition and scope, Marketing mix, Marketing importance |
| Module-2 | Research process, Methodologies, Data analysis |
| Module-3 | Decision-making, Segmentation, Consumer psychology |
| Module-4 | Product management, Pricing strategies, Promotion mix |
| Module-5 | Branding strategies, Brand positioning, Brand valuation |



Recommended Books

1. Marketing Management" by Philip Kotler
2. "Marketing: Concepts and Strategies" by R. K. Sinha
3. "Marketing Management: A Strategic Approach" by P. G. Apte

Course Name- M.COM.

Course Code- MBADM 203

Credits-6 (L: 3 T: 1 P: 0)

Course Outcomes (COs)

M.Com - 2nd Year (EAFM)

Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023

Paper Name- Financial Management

Students will be able to:

- | | |
|-------------|---|
| CO 1 | Understand Financial Management Concepts |
| CO 2 | Analyse Financial Statements |
| CO 3 | Evaluate Investment Decisions |
| CO 4 | Apply Financing Decisions |
| CO 5 | Demonstrate Financial Management Skills |

Course Outline (CO)

- | | |
|----------|---|
| 1 | Introduction to Financial Management |
| 2 | Financial Statements |
| 3 | Investment Decisions |
| 4 | Financing Decisions |
| 5 | Working Capital Management |

Detailed Syllabus

- | | |
|-----------------|---|
| Module-1 | Definition and scope, Financial goals, Financial management importance |
| Module-2 | Preparation, Analysis, Ratio analysis |
| Module-3 | Capital budgeting, Risk and return, Investment appraisal |
| Module-4 | Sources of finance, Cost of capital, Capital structure |
| Module-5 | Working capital concepts, Cash management, Inventory management |

Recommended Books



		1. "Financial Management" by R. K. Sinha 2. "Financial Management: Theory and Practice" by Eugene F. Brigham 3. "Financial Management: Concepts and Strategies" by P. G. Apte
Course Name- M.COM.		
Course Code- MEAFM 201		
Credits-6 (L: 3 T: 1 P: 0)		
	Course Outcomes (COs)	
	M.Com - 2nd Year (EAFM)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Production Management	
	Students will be able to:	
	CO 1	Understand Production Management Concepts
	CO 2	Analyse Production Planning
	CO 3	Evaluate Production Control
	CO 4	Apply Supply Chain Management
	CO 5	Demonstrate Production Management Skills
	Course Outline (CO)	
	1	Introduction to Production Management
	2	Production Planning
	3	Production Control
	4	Supply Chain Management
	5	Operations Research
	Detailed Syllabus	
	Module-1	Definition and scope, Production objectives, Production management importance
	Module-2	Production planning process, Forecasting methods, Capacity planning
	Module-3	Inventory control systems, Quality control measures, Maintenance management
	Module-4	Supply chain concepts, Logistics management, Procurement management
	Module-5	Linear programming, Transportation problem, Assignment problem
Recommended Books		



		1. "Production Management" by R. K. Sinha 2. "Production and Operations Management" by E. J. Quinn 3. "Production Management: Concepts and Strategies" by P. G. Apte
Course Name- M.COM.		
Course Code- MBADM 205		
Credits-6 (L: 3 T: 1 P: 0)		
	Course Outcomes (COs)	
	M.Com - 2nd Year (EAFM)	
	Scheme Updated on Session - July-2019, July-2020, July-2021, July-2022, July-2023	
	Paper Name- Human Resource Development	
	Students will be able to:	
	CO 1	
	CO 2	
	CO 3	
	CO 4	
	CO 5	
	Course Outline (CO)	
	1	Introduction to HRD
	2	Training and Development
	3	Performance Management
	4	Talent Management
	5	HRD Strategies
	Detailed Syllabus	
	Module-1	Definition and scope, HRD objectives, HRD importance
	Module-2	Training process, Development programs, Evaluation methods
	Module-3	Performance appraisal, Reward systems, Performance improvement
	Module-4	Talent identification, Talent development, Succession planning
	Module-5	HRD planning, HRD audit, HRD research



Recommended Books

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|--|--|--|
| | | <ol style="list-style-type: none">1. Human Resource Development" by R. K. Sinha2. "HRD: Concepts and Strategies" by P. G. Apte3. "Human Resource Development: A Practical Approach" by T. V. Rao |
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