



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

Post Graduate Programme in Commerce & Management
M.Com.

Rajarshi Shahu Mahavidyalaya, Latur
(Autonomous)

Board of Studies

in

Commerce and Management

Rajarshi Shahu Mahavidyalaya, Latur
(Autonomous)

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)

w.e.f. June 2024

(In Accordance with NEP-2020)

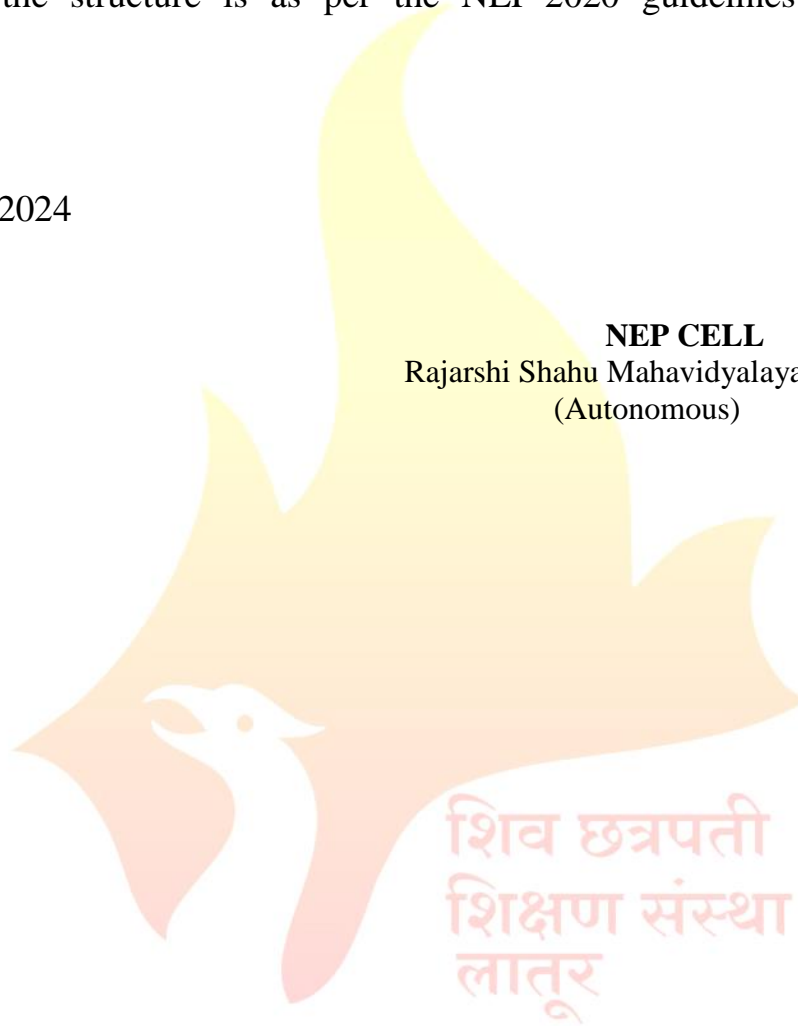
Review Statement

The NEP Cell reviewed the Curriculum of **M.Com. II (Honors/ Research)** Programme to be effective from the **Academic Year 2024-25**. It was found that, the structure is as per the NEP-2020 guidelines of Govt. of Maharashtra.

Date: 09/03/2024

Place: Latur

NEP CELL
Rajarshi Shahu Mahavidyalaya, Latur
(Autonomous)



॥ आर्योह तमसो ज्योतिः ॥

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)

CERTIFICATE

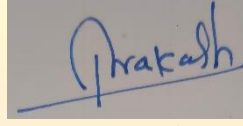
I hereby certify that the documents attached are the Bonafide copies of the Curriculum of **M.Com. in BoS in Commerce & Management** to be effective from the **Academic Year 2024-25**.

Date: 9.03.2024

Place: Latur



Dr. P. S. Trimukhe
Chairperson



Dr. P. R. Rodiya
Co-Chairperson



Dr. V. D. Dhumal
Co-Chairperson



शिव छत्रपती
शिक्षण संस्था
लातूर

॥ आरोग्यं तमसो ज्योतिः ॥

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Members of Board of Studies in the Commerce & Management

Under the Faculty of Commerce

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

From the Desk of the Chairperson...

Faculty of Commerce has evolved as an axis of excellence. The Faculty of Commerce came into existence in 1971. In the year 2005, Faculty has started the M.Com. program and this program touching heights since then. Faculty offers the best quality education and training to students for shaping their careers for a sustainable corporate world. The Faculty of Commerce aims to provide academically efficient and professionally relevant teaching in the areas of Banking, Finance and Management. The Faculty 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 Faculty of Commerce under NEP 2020 is the right platform for the students having aim to achieve their targets in life. The Faculty 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. Faculty 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.

Dr. P. S. Trimukhe
Chairperson

Dr. P. R. Rodiya
Co-Chairperson

Dr. V. D. Dhumal
Co-Chairperson

॥ आर्योह तमसो ज्योतिः ॥
Kajarshi Shahu Mahavidyalaya,
Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur
(Autonomous)

Index

Sr. No.	Content	Page No.
1	Structure for PG Programme	1
2	Abbreviations	2
3	PG Program Outcomes	3
4	Programme Specific Outcomes	4
5	Curriculum: Semester-III	7
6	Curriculum: Semester-IV	20
7	Extra Credit Activities	31
8	Examination Framework	33



॥ आर्योह तमसो ज्योतिः ॥

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)



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

Faculty of Commerce

M.Com. Skeleton in Accordance with NEP 2020

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

Year (2 Year PG) Level	Sem.	Major		RM	OJT/FP	RP	Cum. Cr	Marks	Degree
		Mandatory	Elective						
I 6.0	I	Organizational Behavior	Banking & Finance-I / Marketing Management-I	Research Methodology Course	NA	NA	20 Cr	Theory: 01 Cr. = 25 M. Lab Course (Science): 01 Cr. = 50 M.	PG Diploma (After 03 Year UG Degree)
		International Business Environment							
		Advanced Statistical Techniques							
	II	Human Resource Management	Banking & Finance-II / Marketing Management-II	NA	OJT I 4 Cr/ FP I 4 Cr	NA	20 Cr	OJT/FP: 01 Cr. = 25 M.	
		Intellectual Property Rights							
Advanced Taxation									
Total	Major 24 Cr	MEC 08 Cr	RMC 04 Cr	OJT/FP 04 Cr	NA	40 Cr			
Exit Option: PG Diploma with 40 Credits After 03 Year UG Degree									

Year (2 Year PG) Level	Sem.	Major		RM	OJT/FP	RP	Cum. Cr	Marks	Degree
		Mandatory	Elective						
II 6.0	III	Applied Cost Accounting	Banking & Finance-III / Marketing Management- III	NA	NA	RPI 4 Cr	20 Cr	RP I & RP II: 01 Cr. = 25 M	PG Degree (After 03 Year UG Degree)
		Accounting for Managerial Decisions							
		Corporate Social Responsibility							
	IV	Advanced Financial Accounting	Banking & Finance-IV / Marketing Management- IV	NA	NA	RP II 6 Cr	22 Cr		
		Account and Finance							
		E-Commerce							
Total	Major 24 Cr	MEC 08 Cr	NA	NA	RP 10Cr	42 Cr			
Cum. Total of I & II Year	Major 48 Cr	MEC 16 Cr	RM C 04 Cr	OJT/FP 04 Cr	RP 10 Cr	40+42		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



॥ आरोग्यं तमसो ज्योतिः ॥

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur
(Autonomous)
Faculty 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	Major I	Organizational Behavior	04	60
		Major II	International Business Environment	04	60
		Major III	Advanced Statistical Techniques	04	60
		Elective I	Banking & Finance-I	04	60
		Elective II	Marketing Management-I		60
		RM	Research Methodology Course	04	60
	Total Credits			20	
	II	Major IV	Human Resource Management	04	60
		Major V	Intellectual Property Rights	04	60
		Major VI	Advanced Taxation	04	60
		Elective I	Banking & Finance-II	04	60
		Elective II	Marketing Management-II		60
		OJT I/FP	OJT I/ FP	04	60
	Total Credits			20	
Total Credits (Semester I & II)				40	

॥ आरोह तमसो ज्योतिः ॥

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Faculty of Commerce

M.Com.

M. Com. II Semester III & IV

Year & Level	Semester	Course Code	Course Title	Credits	No. of Hrs.	
I 4.5	III	Major-VII	Applied Cost Accounting	04	60	
		Major-VIII	Accounting for Managerial Decisions	04	60	
		Major-IX	Corporate Social Responsibility	04	60	
		Elective I	Indian Financial Market (Banking & Finance-III)	04	60	
		Elective II	Strategic Marketing Management (Marketing Management-III)		60	
		RPI	RPI	04		
	Total Credits			20		
	IV	Major-X	Advanced Financial Accounting	04	60	
		Major -XI	Account and Finance	04	60	
		Major -XII	E-Commerce	04	60	
		Elective I	Financial Services (Banking & Finance-IV)	04	60	
		Elective II	AI in Marketing Management (Marketing Management-IV)		60	
		OJT I/FP	OJT I/ FP	04	60	
	Total Credits			20		
	Total Credits (Semester I & II)				40	



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Faculty of Commerce

Programme Outcomes (POs) for M.Com. Programme

PO 1	Disciplinary Knowledge: Basic and fundamental knowledge and skills for doing business and commercial activities of their choice.
PO 2	Self-directed Life-long learning: Ability to appear for various competitive exams or choose a profession of their choice such as CA, CS, ICWA, MBA, M.Com etc.
PO 3	Professional Competence: Knowledge in accounting, managerial skills and principles, retail trading, banking and insurance transactions, business economics and financial management.
PO 4	Interpersonal Skill and Ethics: Effective communication skills and decision making skills to solve day-to-day business affairs, banking and economic affairs.
PO 5	Entrepreneurial Skills: Ability to do a job or enter in a profession or to start a business of their choice or become employee in economic firm, business and organization.
PO 6	Problem Solving Skills: Problem solving and Analytical skill required in the field of management accounting, corporate accounting, statistical and mathematical techniques and corporate law and business laws.



॥ आरोग्यं तमसो ज्योतिः ॥

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur
(Autonomous)

Programme Specific Outcomes (PSOs) for M.Com. Programme	
PSO No.	Upon completion of this programme the students will be able to
PSO 1	Understand the nature and function of Banking, Finance and Marketing 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 use of AI in Marketing Management
PSO 10	Understand the commercial application of innovation for Banking, Finance and Managerial development.

॥ आर्योह तमसो ज्योतिः ॥

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)

Semester - III

शिव छत्रपती
शिक्षण संस्था
लातूर

॥ आर्योह तमसो ज्योतिः॥

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Faculty of Commerce

B.Com. with Management & Entrepreneurship

M. Com. II Semester III

Course Type : Major-VII

Course Title : Applied Cost Accounting

Course Code : 601COM3101

Credits: 04

Max. Marks: 100

Hours: 60

Learning Objectives:

- LO1 To enlighten students on the importance of Cost ascertainment, reduction and control.
- LO2 To understand the concepts of the Variance Analysis.
- LO3 To understand the Job Costing and Batch Costing.
- LO4 To know the cost accounting treatment for the Joint Product and By- Product.

Course Outcomes:

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

- CO1. Understand the concept of Standard Costing.
- CO2. Knows the Variance Analysis.
- CO3. Apply the Batch Cost Sheet and Job Cost Sheet.
- CO4. Apply Joint Product Costing and By Product Costing.

Unit No.	Title of Unit & Contents	Hrs.
I	Standard Costing	15
	<ol style="list-style-type: none">1. Meaning of Standard Costing, Standard Costing as a Management Tool2. Historical Costing, Estimated Costing, Budgetary Control and Standard Costing3. Limitation of Standard Costing4. Standard Cost & Its Determinations.	
	Unit Outcomes: <ol style="list-style-type: none">1. Acquaint with the Standard Costing.2. Familiar with the Limitations of Standard Costing.	
II	Variations Analysis	15
	<ol style="list-style-type: none">1. Meaning, Definition & Nature of Overheads2. Meaning of Direct and Indirect Cost, Concept of Cost Variance.3. Direct Material Variances4. Direct Labour Cost Variances5. Overhead Variance Analysis6. Fixed Production Overhead Variances7. Variable production Overhead Variances	
	Unit Outcome: <ol style="list-style-type: none">1. Knows the Concept of Variations2. Analyze the Overhead Variance Analysis	

Unit No.	Title of Unit & Contents	Hrs.
III	Job Costing and Batch Costing	15
	1. Meaning of Job Costing, Features 2. Job Costing Procedure and Preparation of Job Cost Sheet 3. Meaning of Batch Costing, Economic Batch Quantity Approach 4. Preparation of Batch Cost Sheet Unit Outcomes: 1. Understands the concepts of the Job Costing. 2. Apply the Batch Cost Sheet.	
IV	Joint Product and By-Product Costing	15
	1. Meaning of Joint Product, Co-Product 2. Costing of Joint Product 3. Meaning of By-Product and Joint Product v/s By Product 4. Accounting Treatment of By-Product Unit Outcomes: 1. Acquaint with the Joint Product and By Product. 2. Understands the Accounting treatment of By products.	

Learning Resources:

1. Cost Accounting : Principles and Practices : S. P. Iyengar : Sultan Chand & sons, New Delhi, 2020.
2. Fundamentals of Cost Accounting :Dr. S. N.Maheshwari , Sultan Chand & sons New Delhi, 2024.
3. Introduction to cost Accounting :Dr. P.C. Tulsian , S. Chand & Co, Ltd, New Delhi, 2010.
4. Practical Costing :B.S. Khanna, Arora, S. Chand & Co, Ltd, New Delhi, 2010.
5. <https://testbook.com/key-differences/difference-between-standard-costing-and-budgetary-control>
6. <https://www.egyankosh.ac.in/bitstream/123456789/84035/3/Unit-12.pdf>
7. <https://www.freshbooks.com/glossary/accounting/job-cost-sheet>
8. <https://www.sumup.com/en-gb/invoices/dictionary/joint-products/>
9. Journal of Political Economy, Volume 77, Number -3, 1969
10. <https://www.linkedin.com/advice/1/how-do-you-interpret-explain-causes-overhead-variances#:~:text=Overhead%20variances%20are%20the%20differences,pricing%20its%20products%20or%20services.>
11. <https://www.superfastcpa.com/what-is-byproduct-costing/#:~:text=In%20byproduct%20costing%2C%20the%20primary,cost%20of%20the%20main%20product.>

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Faculty of Commerce

B.Com. with Management & Entrepreneurship

M. Com. II Semester III

Course Type : Major - VIII

Course Title : Accounting for Managerial Decisions

Course Code : 601COM3102

Credits: 04

Max. Marks: 100

Hours: 60

Learning Objectives:

LO1 To know how Budget and Budgetary is the effective tool for managers

LO2 To understand the Capital Budgeting in business

LO3 To understand the MIS and Reporting

LO4 To understand Need of Management Audit

Course Outcomes:

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

CO1 Understands Budget and Budgetary.

CO2 Knows the Capital Budgeting

CO3 Takes decisions based on MIS and Reporting

CO4 Implements procedure of Management Audit

Unit No.	Title of Unit & Contents	Hrs.
I	Budget and Budgetary Control	14
	<ol style="list-style-type: none">1. Introduction and Objectives of Budget2. Forecast and Budget3. Advantages and Limitations of Budget4. Flexible Budget, Production Budget and Sales Budget	
	Unit Outcomes: UO1. Understands concept of Budget UO2. Knows Flexible Budget, Production Budget and Sales Budget	
II	Capital Budgeting	16
	<ol style="list-style-type: none">1. Meaning and Importance of Capital Budgeting2. Capital Budgeting Process3. Methods of Capital Budgeting4. Pay-back period method and Net present Value method of Capital Budgeting	
	Unit Outcome: UO1. Determines Importance of Capital Budgeting UO2. Understands Methods of Capital Budgeting	

Unit No.	Title of Unit & Contents	Hrs.
III	MIS and Reporting	16
	1. Introduction to MIS and Reporting 2. General Principles of good reporting 3. Methods and Types of MIS Reporting 4. Reporting Needs of Different Management Levels Unit Outcomes: UO1. Lists importance of MIS and Reporting UO2. Knows and Types of MIS Reporting	
IV	Management Audit	14
	1. Definition and Objectives of Management Audit 2. Difference between Financial Audit and Management Audit 3. Need of Management Audit 4. Procedure to Conduct Management Audit Unit Outcome: UO1. Knows Objectives of Management Audit UO2. Implements Procedure to Conduct Management Audit	

Learning Resources:

1. Management Accounting, Manmohan Goyal, Sahitya Bhawan Publication, Agra, 2015
2. Management Accounting, R. K.Sharma & S.K. Gupta Kalyan Publication, Ludhiyana, 2018
3. Management Accounting, Khan M.Y. & Jain R.K., Tata MC Graw Hill, New Delhi, 2012
4. Management Accounting, R.S.N. Pillai & V Bhagvathi, S.Chand & Company, New Delhi, 2020
5. Principals of Management Accounting, Dr. S.N. Maheshwari, Sultan Chand & Sons, 2016
6. Management Accounting, Dr. P. R. Rodiya and Dr. P. N. Sagar, Shraddha Publications, Solapur, 2017
7. <https://www.sciencedirect.com/journal/management-accounting-research>
8. <https://icmai.in/icmai/news/209.php>
9. <https://in.imanet.org/about-ima/professional-publications-and-reports/management-accounting-quarterly#sort=%40created%20descending>
10. <https://www.emerald.com/insight/publication/issn/1474-7871>
11. <https://aaahq.org/Research/Journals/Journal-of-Management-Accounting-Research>

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Faculty of Commerce

Board of Commerce & Management

M.Com. II Semester III

Course Type : Major - IX

Course Title : Corporate Social Responsibility

Course Code : 601COM3103

Credits: 04

Max. Marks: 100

Hours:60

Learning Objectives:

- LO 1 To understand CSR Concept.
- LO 2 To learn legal framework relating to CSR.
- LO 3 To recognize the implementation of CSR
- LO 4 To analyze the role of Indian Companies in CSR.

Course Outcomes:

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

- CO 1 Describes the concept of CSR.
- CO 2 Understands the legal provisions under Companies Act, 2013 relating to CSR.
- CO 3 Applies knowledge for designing a CSR policy and Committee.
- CO 4 Takes corporate initiatives towards society.

Unit No.	Title of Unit & Contents	Hrs.
I	Fundamentals of CSR	16
	<ol style="list-style-type: none">1. Concept of Social Responsibility, Social Responsibility v/s Profit Maximization2. Meaning and Concept of Corporate Social Responsibility3. Evolution of CSR and Basic Principles of CSR4. CSR and the law of economics5. Features and Advantages of CSR6. 7 pillars of CSR7. Relation between CSR and Philanthropy, CSR and Corporate Responsibility, CSR and Business Ethics and CSR and Corporate Governance	
	<p>Unit Outcomes:</p> <p>UO1 Understand the importance of CSR in business operations & impact on society.</p> <p>UO 2 Identify the key principles & pillars of CSR</p>	
II	Legal Framework surrounding CSR	14
	<ol style="list-style-type: none">1. Definition of the term CSR under Indian Companies Act, 2013. Scope of CSR activities under law and local area2. CSR provisions under Indian Companies Act, 2013.	

Unit No.	Title of Unit & Contents	Hrs.
	3. Applicability of Law, Allocation of Funds, Non-compliance of CSR activities 4. Composition of the Corporate Social Responsibility Committee 5. Functions of CSR Committee Unit Outcomes: UO 1. Gain comprehensive understanding of the legal framework relating to CSR UO 2 Encompass functions of CSR committee	
III	CSR Policy & it's implementation	14
	1. Designing a CSR Policy, Fundamental for a successful CSR policy 2. Factors influencing CSR Policy 3. Managing CSR in an organization 4. Role of HR professionals in CSR 5. Social Responsibilities of Business towards different groups. – Internal Interest Groups & External Interest Groups 6. Business Benefits of CSR Unit Outcomes: UO1 Understand implementation of CSR in organization and identify the factors affecting on it. UO2 Identify the social responsibilities of business towards different interest groups	
IV	CSR and Indian Organizations.	16
	1. Current Trends in CSR 2. Case studies of Major CSR Initiatives in India 3. Lifebuoy soups "Swathya Chetna" 4. "E-Choupal" venture by ITC 5. Empowering Women - MEADOW Initiative 6. CSR Activities of Tata Companies for Social Development 7. Infosys CSR Policy 8. Aditya Birla Group & it's CSR Activities. 9. Corporate Social Responsibility during Covid-19 pandemic, Donations to PM Cares Fund 10. CSR Awards in India - Recent list Unit Outcomes: UO1. Understand the recent trend related to CSR UO2. Examine the work done in case of CSR by Indian Companies	

Learning Resources:

1. Corporate Governance by AC Fernando, M.P Muraleedharan, EK Satheesh, Pearson Publication, 2020.
2. Corporate Governance Ethics and Social Responsibility of Business, by Dr Amit Kumar and Dr. Mukund Chandra Menta, SBPD Publication, 2020.

3. Business Ethics and Corporate Social Responsibilities by SP Mathur and Nishu Mathur, New Age International (P) Limited Publishers, 2017
4. Corporate social responsibility by PV Khatri Indian Indu Baghel Global Vision Publishing House, 2010
5. Business ethics and Corporate Governance by SK Bhatia the Deep and Deep publications Pvt ltd 2007.
6. Corporate Social Capital Liability, Modi.P.K, Arise Publishers & Distributors, 2009
7. Corporate Social Responsibilities. - Vol. – I & II, Sharda M. , Publishing House, Jodhpur (India), 2010.
8. Corporate Social Responsibility, Andreas Rasche, Mette Morsing, Jeremy Moon, Cambridge University Press, 23-Mar-2017
9. Csr In India - Steering Business Towards Social Change, Kshama V Kaushik, Lexis Nexis, 230 Park Ave Ste 7, United States,2017
10. [Embedding the Principles of CSR from Responsibility to Sustainability \(slideshare.net\)](#)
11. [Download E-Book On Corporate Social Responsibility \(CSR\) - India CSR](#)
12. [Corporate Social Responsibility in India - Google Books](#)
13. [handbook-on-corporate-social-responsibility-in-india.pdf \(pwc.in\)](#)
14. <https://www.pwc.in/assets/pdfs/publications/2013/handbook-on-corporate-social-responsibility-in-india.pdf>
15. [Corporate Social Responsibility \(CSR\) Implementation: A Review and a Research Agenda Towards an Integrative Framework | SpringerLink](#)
16. [\(PDF\) Corporate Social Responsibility: A Review of Current Concepts, Research, and Issues \(researchgate.net\)](#)
17. [Corporate Social Responsibility: Perspectives on the CSR Construct's Development and Future - Archie B. Carroll, 2021 \(sagepub.com\)](#)
18. [CSR in India | News | Corporate Social Responsibility | The CSR Journal](#)
19. Full article: Corporate Social Responsibility in a Competitive Business Environment (tandfonline.com)
20. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4617113
21. <https://www.readcube.com/articles/10.18352/ulr.205>

॥ आर्योह तमसो ज्योतिः॥

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Faculty of Commerce

Board of Commerce & Management

M.Com. I Semester I

Course Type : Major Elective Course-I

Course Title : Indian Financial Market (B&F-III)

Course Code : 601COM3201

Credits: 04

Max. Marks: 100

Hours: 60

Learning Objectives:

- LO1 To Understand the meaning, objectives, and features of Financial Market
- LO2 To explain the nature and types of Money Market and Capital market
- LO3 To distinguish between Money Market and Capital Market
- LO4 To Understand the role of SEBI, BSE and NSE in Financial Market and evaluate the process of Trading and Settlement Procedure in Financial Market

Course Outcomes:

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

- CO1 Identify different types of Financial Markets in India
- CO2 Compare and contrast the functions of Money Market and Capital Market in India
- CO3 Applies the knowledge of Financial Market while investing in it
- CO4 Analyze the role and significance of SEBI, BSE and NSE in Fincial Market

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Financial Market	14
	<ol style="list-style-type: none">1. Introduction, Meaning of Financial Markets and its Functions2. Classification of Financial Market- Money Market, Capital Market, Primary Market and Secondary Market3. Characteristics of Financial Market4. Roles & Functions of Participants in the Financial Market – Banks, Primary Dealers, Financial Institutions, Stock Exchanges, Brokers, Investment Bankers, Foreign Institutional Investors, Custodians and Depositories	
	Unit Outcomes: UO1 Defines the concept of Financial Market. UO2 Explain the classification, role and characteristics of Financial Market	
II	Money Market	16
	<ol style="list-style-type: none">1. Introduction and Objectives of Money Market2. Features & Functions of Money Market3. Distinction between Money Market and Capital Market4. Participants in the Money Market – Central Government, State Government, Public Sector Undertaking, Scheduled Commercial Banks, Private Sector Companies, Provident Funds, General	

Unit No.	Title of Unit & Contents	Hrs.
	<p>Insurance Companies, Life Insurance Companies, Mutual Fund: NBFCs and Primary Dealer</p> <p>5. Money Market Instruments- Treasury Bills, Commercial Papers, Call Money/Notice Money, Certificate of Deposit, Commercial Bill and Repurchase Agreements</p> <hr/> <p>Unit Outcomes: UO1 Understands the concept of Money Market UO2 Analyze the Differences between Money Market and Capital Market</p>	
III	Capital Market	14
	<p>1. Introduction, Definition, Concept of Capital Market and Objectives of Capital Market</p> <p>2. Features and Functions of Capital Market</p> <p>3. Components of Capital Market-Primary Capital Market, Methods of Floating new issues in the Primary Market and Secondary Capital Market</p> <p>4. Comparison of Primary Capital Market and Secondary Capital Market</p> <p>5. Global Financial Market- Global Depository Receipts, American Depository Receipts, Indian Depository Receipts</p> <p>6. Role of SEBI in Capital Market, SEBI guidelines in Controlling Capital Market</p> <hr/> <p>Unit Outcomes: UO1 Understands the concept and meaning of Capital Market UO2 Applies SEBI guidelines in while investing in Capital Market</p>	
IV	Debt & Derivate Market	16
	<p>1. Introduction & Terminologies I Debt Market, Types of Debt Market</p> <p>2. Concept and Characteristics of Derivatives Market, Factors Influencing Derivatives Market</p> <p>3. Trading and Settlement Procedure in Financial market, steps in Trading and Settlement Procedure Dematerialization and Depositories, Working of the Demat System</p> <p>4. Role of National Stock Exchange in Financial Market (NSE), History, Objectives and Market Segments of NSE</p> <p>5. Bombay Stock Exchange Ltd and Stock Market Index</p> <hr/> <p>Unit Outcomes: UO1 Describe the concept of Debt and Derivate Market UO2 Applies the knowledge of Trading and Settlement Procedure while investing in Financial Market</p>	

Learning Resources:

1. The Financial System in India by Subhash Chandra Das, PHI Learning Pvt. Ltd, Delhi - 110092, 2015
2. Financial System in India by Bharti V. Pathak, published by Pearson India Education Services Pvt. Ltd, 2018
3. Study Material on Banking and finance – YCMOU, Nashik

4. G.S. Batra – Financial Services & Market – Deep and Deep Publication, New Delhi
5. Sudaram and Varshney – Banking Theory Law & Practices – Sultan Chand and Sons, New Delhi
6. E. Gordon, K. Natrajan – Financial Market & services – Himalaya Publishing House, Mumbai
7. Financial Markets, Instruments, and Institutions, By Anthony M. Santomero, David F. Babel · 2000
8. <https://ncert.nic.in/ncerts/l/lebs210.pdf>
9. <https://www.bajajfinserv.in/what-is-trade-settlement#:~:text=The%20settlement%20cycle%20in%20NSE,the%20securities%20they%20have%20sold.>
10. Journal of Money, Credit and Banking:
<https://onlinelibrary.wiley.com/journal/15384615>
11. <https://www.sciencedirect.com/journal/journal-of-financial-markets/articles-in-press>
12. <https://link.springer.com/journal/11408>



॥ आरोग्यं तमसो ज्योतिः ॥

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Faculty of Commerce

M. Com. II (Semester III)

Course Type : Elective

Course Title : Strategic Marketing Management

Course Code : 601COM3202

Credits: 04

Max. Marks: 100

Hours: 60

Learning Objectives:

LO1 To learn the marketing research process and marketing information system.

LO2 To understand the Supply Chain Management

LO3 To learn about the use of Digital Marketing.

LO4 To understand the Recent Trends in Marketing.

Course Outcomes:

CO1 Describe the elements of Marketing Research. and Marketing Information System.

CO2 Understand the basics of Logistic Management.

CO3 Understand the Digital Marketing Components & its use.

CO4 Understand the importance of Direct Marketing, Green Marketing & Social Marketing.

Unit No.	Title of Unit & Contents	Hrs.
I	Marketing Research and Marketing Information System	
	1. Meaning, Elements and Importance of Marketing Research 2. Objectives and Functions of Marketing Research 3. Marketing Research Process 4. Meaning of Marketing Information System 5. Distinctions between Marketing Information System and Marketing Research	15 Hrs.
	Unit Outcomes: UO1. Understand the Process of Marketing Research. UO2. Know the difference between Marketing Information System and Marketing Research.	
II	Logistic Management and supply chain management	
	1. Basics & Importance of Logistic management. 2. Objectives and scope of Logistic Management 3. Classification of Logistic activities & Logistic Model. 4. Elements of Logistic system 5. Michael Porter's value chain.	16 Hrs.
	Unit Outcomes: UO1. Know the objectives of Logistic Marketing. UO2. Understand the value Chain of Michael Porter.	
III	Digital Marketing	
	1. Introduction to Digital Marketing. 2. Characteristics of Digital Marketing. 3. Types of Digital Marketing. 4. Trends in Digital Marketing.	15 Hrs.

Unit No.	Title of Unit & Contents	Hrs.
	5. Difference between Digital marketing & Traditional marketing. Unit Outcomes: UO1. Understand the basics of Digital Marketing. UO2. Know the current trends in Digital Marketing.	
IV	Recent Trends In Marketing	
	1. Social Media Marketing: Meaning, Features, Advantages, Limitations 2. Online Marketing: Meaning, Features, Advantages, Limitations 3. Direct Marketing: Meaning, Features, Advantages, Limitations 4. Green Marketing: Meaning, Features, Advantages, Limitations 5. Mega Marketing: Meaning, Features, Advantages, Limitations 6. Holistic Marketing: Meaning, Features, Advantages, Limitations Unit Outcome: UO1. Learn recent trends and its impact on modern marketing. UO2. Understand the concept of Direct Marketing.	14 Hrs.

Learning Resources:

1. MARKETING MANAGEMENT TEXT AND CASES ,K.S. Chandrasekar, *Tata McGraw-Hill Publication, New Delhi.2010*
2. MARKETING MANAGEMENT CONCEPTS , Govindarajan, CASES, CHALLENGES AND TRENDS, *Prentice Hall of India, New Delhi. 2009*
3. MARKETING MANAGEMENT- ANALYSIS PLANNING AND CONTROL, Philip Kotler, *Prentice Hall of India, New Delhi.*
4. MARKETING MANAGEMENT-PLANNING IMPLEMENTATION AND CONTROL Ramaswamy. V S & Namakumari. S, *Macmillan Business Books, New Delhi, 2002.*
5. Marketing management : Philip Kotler Kevin Lanekeller Pearson India Education services Pvt. Ltd. Chennai, 2017.
6. Marketing Management by Daniel Robort, Published by Innovative institute, 2023.
7. Digital Marketing, Satinder Kumar & Supret Kaur, Published by Taxmans Publicatrions, Edition- 24 June 2023.
8. [https://courses.lumenlearning.com/suny-marketing-spring2016/chapter/reading-the-marketing-research-process.](https://courses.lumenlearning.com/suny-marketing-spring2016/chapter/reading-the-marketing-research-process)
9. [https://fulfillment.shiprocket.in/blog/marketing-logistics/.](https://fulfillment.shiprocket.in/blog/marketing-logistics/)
10. <https://mailchimp.com/marketing-glossary/digital-marketing/#:~:text=In%20practice%2C%20digital%20marketing%20typically,ads%20and%20social%20media%20posts.>
- 11.. [https://emeritus.org/in/learn/digital-marketing-trends/.](https://emeritus.org/in/learn/digital-marketing-trends/)
12. [https://uk.indeed.com/career-advice/career-development/what-are-trends-in-marketing.](https://uk.indeed.com/career-advice/career-development/what-are-trends-in-marketing)

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)

Semester - IV

शिव छत्रपती
शिक्षण संस्था
लातूर

॥ आर्योह तमसो ज्योतिः॥

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Faculty of Commerce

Board of Commerce & Management

M.Com. II Semester IV

Course Type : Major - X

Course Title : Advanced Financial Accounting

Course Code : 601COM4101

Credits: 04

Max. Marks: 100

Hours: 60

Learning Objectives:

LO1 To acquaint students with accounting for Banking Company Final Accounts.

LO2 To provide skills to prepare of accounts for insolvency.

LO3 To aware students to prepare accounting for hotels.

LO4 To enable students to prepare final account for hospitals.

Course Outcomes:

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

CO1 Recognize the requirement of Banking Company Final Accounts.

CO2 Knows the accounting for insolvency.

CO3 Apply the knowledge of accounting in preparing final accounts of hotels.

CO4 Apply the knowledge of accounting in preparing final accounts of hospitals.

Unit No.	Title of Unit & Contents	Hrs.
I	Banking Company Final Accounts	14
	1. Book keeping system of Banks 2. Legal requirements affecting the preparation of Final Accounts 3. Prudential norms on Income Recognition, Asset Classification and Provisioning 4. Preparation of Profit & Loss A/c 5. Preparation of Balance Sheet 6. Practical Problems	
	Unit Outcomes: UO 1. Identify the legal requirements of Banking Company Final Accounts UO 2. Prepare final accounts for Banking Company Final Accounts	
II	Insolvency Accounting	16
	1. Meaning of Insolvency 2. Procedure for Insolvency under Insolvency Act 3. Preparation of 'Statement of Affairs' 4. Preparation of 'Deficiency Accounts' in the case of an individual 5. Practical Problems	
	Unit Outcomes: UO 1. Knows the legal procedure of insolvency UO 2. Prepare accounting for insolvency.	

Unit No.	Title of Unit & Contents	Hrs.
III	Hotel Accounting	15
	1. Concept and Types of Hotels 2. Importance of Hotel Accounting 3. Benefits of Hotel Accounting 4. Income and Expenditure Sources of Hotel Business 5. Preparation of Final Accounts of Hotel 6. Practical Problems	
	Unit Outcomes: UO1. Understand the concept of hotel accounting UO2. Prepare the final accounts of hotel accounting	
IV	Accounting for Hospitals	15
	1. Meaning and Types of Hospitals 2. Advantages of Hotel Accounting 2. Income and Expenditure Sources of Hospitals 3. Maintenance of accounts in Hospitals 4. Preparation of financial statements 5. Practical Problems	
	Unit Outcomes: UO1. Recognize the concept and types of hospitals. UO2. Prepare the final accounts for hospitals.	

Learning Resources:

1. V.K. Saxena, Advanced Accounting, Sultan Chand & Sons, Educational Publisher, New Delhi.
2. H.R. Kotalwar A new approach to Accounting, Vol III, Discovery Publishers, Latur
3. R.L. Gupta & M. Radhaswamy, Advanced Accounting, - Theory, Methods & Application, Sultan Chand & Sons, Educational Publisher, New Delhi
4. R.L. Gupta & Radhaswamy, Corporate Accounting, Sultan Chand & Sons, Educational Publisher, New Delhi.
5. S.N. Maheshwari & S.K. Maheshwari, Advanced Accounting Vol I, Ninth Edition, Vikas Publishing House, Pvt. Ltd.
6. <https://www.siteminder.com/r/hotel-accounting/>
7. <https://nimbleproperty.net/blog/2020/01/23/what-is-hotel-accounting-why-is-it-important/>
8. [8.https://www.yourarticlelibrary.com/accounting/hotel-accounting/accounting-for-hotels-with-accounting-entries-hotel-accounts/68699](https://www.yourarticlelibrary.com/accounting/hotel-accounting/accounting-for-hotels-with-accounting-entries-hotel-accounts/68699)
9. <https://www.netsuite.com/portal/resource/articles/accounting/hotel-accounting.shtml>
10. <https://www.bookstime.com/articles/hotel-accounting>
11. <https://www.lightspeedhq.com/blog/tips-for-basic-hotel-and-restaurant-accounting/>
12. <https://hmhub.in/3rd-4th-sem-hotel-accountancy-notes/>
13. <https://ihmnotes.net/ihm-notes-semester-iv-hotel-accountancy/>
14. <https://www.scribd.com/document/394679404/Hotel-Accounting>

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Faculty of Commerce

B.Com. with Management & Entrepreneurship

M. Com. II Semester III

Course Type : Major - XI

Course Title : Accounts and Finance

Course Code : 601COM4102

Credits: 04

Max. Marks: 100

Hours: 60

Learning Objectives:

LO1 To know the importance of Accounts and Finance in the business.

LO2 To understand Inflation Rates.

LO3 To understand the Human Resource Accounting

LO4 To know Computer Software's for Accounts and Finance.

Course Outcomes:

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

CO1 Understand importance of Accounts and Finance

CO2 Know the Inflation Rates

CO3 Analyze the importance of Human Resource Accounting

CO4 Understand the use of computer Software's for Accounts and Finance

Unit No.	Title of Unit & Contents	Hrs.
I	Accounting Standards	14
	<ol style="list-style-type: none">1. Meaning and definition of Accounting Standards issued by the ICAI.2. Need of Accounting Standards.3. Formation of Accounting Standard Board.4. Introduction to Indian Accounting Standards AS-I to AS-29.5. Introduction to IFRS	
	Unit Outcomes: UO1. Understand the Indian Accounting Standards and IFRS UO2. Knows the formation of Accounting Standard Board	
II	Human Resource Accounting	16
	<ol style="list-style-type: none">1. Meaning and definition of Human Resource Accounting2. Objectives of Human Resource Accounting.3. Limitations of Human Resource Accounting.4. Cost of Human Resources5. Quality of Work Life for Human Resources	
	Unit Outcome: UO1. Explain the advantages of Human Resource Accounting UO2. Knows the Quality of Work Life for Human Resources	

Unit No.	Title of Unit & Contents	Hrs.
III	Price Level Accounting	16
	1. Introduction to Price Level Accounting 2. Limitations of Historical Accounting 3. Methods of Accounting for changing Prices 4. Calculations of Level for Changing Prices Unit Outcomes: UO1. Recognize the Price Level Accounting UO2. Evaluate the Level for Changing Prices	
IV	Computerized Accounting System	14
	1. Features of Computerized Accounting System 2. Software's of Computerized Accounting System- Readymade software, Customized software and Tailor-made software. 3. Accounting Information System (AIS) 4. Comparison of the Manual and Computerized Accounting Systems Unit Outcomes: UO1. Understand the Manual and Computerized Accounting Systems UO2. Evaluate the Software's of Computerized Accounting System	

Learning Resources:

1. V.K. Saxena, Advanced Accounting, Sultan Chand & Sons, Educational Publishers, New Delhi,
2. E.Gordon & K. Natrajan, Indian Financial System, Himalaya Publishing House, Mumbai.
3. S.K. Mishra & V.K.Puri, Economic Environment of Business, Himalaya Publishing, House, Mumbai.
4. Dr. S.N. Maheshwari & Sunil Maheshwari, Studies in Advanced Accountancy– Sultan Chand & Sons, Educational Publishers, New Delhi.
5. <https://www.emerald.com/insight/publication/issn/1985-2517>
6. <https://www.yourarticlelibrary.com/human-resources/human-resource-accounting-meaning-definition-objectives-and-limitations/32403>
7. <https://www.toppers4u.com/2020/12/human-resource-accounting-objectives.html>
8. <https://www.eajournals.org/wp-content/uploads/Accounting-for-Price-Level-Changes-Prospects-and-Problems-edited.pdf>
9. <https://ncert.nic.in/textbook/pdf/keac205.pdf>
10. https://oms.bdu.ac.in/ec/admin/contents/86_16CCCA15_2020052911250565.pdf
11. <https://core.ac.uk/download/pdf/234631771.pdf>

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Faculty of Commerce

Board of Commerce & Management

M.Com. II Semester IV

Course Type : Major - XII

Course Title : E-Commerce

Course Code : 601COM4103

Credits: 04

Max. Marks: 100

Hours: 60

Learning Objectives:

- LO1 To acquaint students with features of E-Commerce.
- LO2 To provide information about models of E-Commerce.
- LO3 To enable students to identify applications of E-Commerce.
- LO4 To give information about Mobile Banking & Mobile Commerce.

Course Outcomes:

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

- CO1 Acknowledge basic concepts and procedure of E-Commerce.
- CO2 Anticipate procedure of Online Shopping and Payment System.
- CO3 Understand factors responsible for E-commerce in Marketing.
- CO4 Knows Internet Banking System Mobile Commerce and Models.

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Electronic Commerce	14
	1. Meaning and Definition of E-Commerce 2. Features of E-Commerce 3. Advantages & Disadvantages of E-Commerce 4. Difference between E-Commerce and E-Business 5. E-Commerce Procedure Unit Outcomes: UO1. Acknowledge basic concepts of e-commerce UO2. Identify e-commerce procedure	
II	E-Commerce Models & Utilities	16
	1. Models- B2B, B2C, C2B, C2C, B2G, B2E 2. Elements of E-Commerce 3. Electronic payment system 4. Electronic markets- Online Auction, Airline and Railway tickets, Books and Magazines Selling 5. Procedure of Online Shopping 6. Online Stock Trading with the help of D-MAT Account Unit Outcome: UO1. Anticipate electronic payment system UO2. Knows procedure of online shopping	

Unit No.	Title of Unit & Contents	Hrs.
III	E-Commerce in India	16
	1.Application of E-Commerce in manufacturing sector 2.Application of E-Commerce in Wholesale, Retail, Service sector 3.E-Commerce in Marketing 4.Factors responsible for growth of E-Commerce in India 5.Challenges before B2C E-Commerce in India	
	Unit Outcomes: UO1. Recognize e-commerce in marketing UO2. Understand factors responsible for e-commerce in India	
IV	E-Banking and Mobile Commerce	14
	1. Introduction to E-Banking system in India - Technology and Mobile Banking 2. Internet banking in India-RTGS, NEFT, ECS, SWIFT 3. Mobile Commerce- Meaning, Definition, advantages & disadvantages of Mobile Commerce 4. Mobile Payments Models 5. Types of Mobile Commerce and its applications 6. Case study of successful e-commerce operators – Amazon, Flipkart, eBay, Zomato	
	Unit Outcomes: UO1. Acknowledge e-banking system UO2. Anticipate mobile commerce and related terms.	

Learning Resources:

1. E-Commerce- Strategy, Technologies and Application, David whiteley, Tata McGraw Hill Education. 2017
2. E-Commerce-Concepts, Models, Strategies G.S.V. Murthy, Himalaya publication House 2015.
3. E-Commerce - Kamlesh K. Bajaj and Debjani Nag, Kamlesh K. Bajaj McGraw-Hill Education (India) Pvt Limited 2005
4. E-Commerce- Indrajeet Chatterjee, Scitech Publications (India) Pvt.Ltd.2011
5. E-Commerce, [ShrutiMathur](#),Pinnacle Learning2020.
6. <https://www.toppers4u.com/2021/01/e-commerce-types-features-advantages.html>
7. <https://business.paytm.com/blog/different-types-of-e-payment-system/#:~:text=What%20is%20an%20E%20payment,bank%20transfers%20and%20so%20on.>
8. <https://www.linkedin.com/pulse/factors-influence-ecommerce-growth-india-vista-shopee>
9. <https://paytm.com/blog/net-banking/what-is-mobile-banking-application/#:~:text=What%20is%20Mobile%20Banking%3F,as%20a%20smartphone%20or%20tablet.>
10. <https://blog.clover.com/clover-clocks-in-at-less-than-three-seconds-for-emv-transactions/>
11. https://www.academia.edu/30175817/Evolution_of_E_Commerce_Amazon_case_study
12. https://www.researchgate.net/publication/264556861_Online_Shopping_-_An_Overview



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Faculty of Commerce

M. Com. II (Semester IV)

Course Type : Elective

Course Title : AI in Marketing Management

Course Code : 601COM4201

Credits: 04

Max. Marks: 100

Hours: 60

Learning Objectives:

- LO1 To acquaint the student with AI Technologies in marketing.
- LO2 To understand the Application of AI in Market segmentation.
- LO3 To learn about the implementation of AI in Evaluation of Alternatives.
- LO4 To Know the Value Creation by Industry using AI.

Course Outcomes:

- CO1 Learn about the future of AI in Marketing.
- CO2 Understand the application of AI in Targeting.
- CO3 Understand the implementation of AI in consumer Buying Process.
- CO4 Understand the Procedure of digitalize Product development.

Unit No.	Title of Unit & Contents	Hrs.
I	Basics of AI Marketing.	
	<ol style="list-style-type: none">1. Introduction to AI Marketing.2. Future of AI in marketing.3. AI Technologies in marketing.4. Role of AI in Marketing.5. Addressing Competition using AI.	14 Hrs.
	Unit Outcomes: UO1. Understand the basic concepts related to AI in Marketing. UO2. Know the role of AI in Marketing.	
II	AI in Marketing Components	
	<ol style="list-style-type: none">1. Application of AI in Marketing Mix.2. Market and Customer Segmentation with AI.3. Targeting Customer through AI technologies.4. Application of AI in Product Positioning.5. Application of AI in Marketing Information system	16 Hrs.
	Unit Outcomes: UO1. Know the application of AI in Marketing Mix UO2. Understand the application of AI in Marketing Information System.	
III	AI in Consumer Buying Process	
	<ol style="list-style-type: none">1. Implementation of AI in Problem Identification2. Implementation of AI in Information Search	15 Hrs.

Unit No.	Title of Unit & Contents	Hrs.
	3. Implementation of AI in Evaluation of Alternatives 4. Implementation of AI in Purchase Decision 5. Implementation of AI in Post- Purchase Decision Unit Outcomes: UO1. Know the implementation of AI in information search. UO2. Understand the implementation of AI in Purchase Decision.	
IV	AI for Value Creation & Product Development	
	1. Meaning of Value in Marketing. 2. Value Creation by Industry using AI & its benefits. 3. Digital Application of Digital Twin Technology in stages of operation. 4. Procedure of Digitalize Product Development 5. Benefits of AI in Product Development. Unit Outcome: UO1. Understand the basic concepts of Value creation. UO2. Know the benefits of AI in Product Development.	15 Hrs.

Learning Resources:

1. Artificial Intelligence for Marketing by Jim Sterne, Published by Wiley Publications, 03 Oct. 2017.
2. Marketing 5.0: Technology for Humanity by Philip Kotler, Published by John Wiley & Sons, 2021
3. Modern Marketing using AI by Malay A. Upadhyay and Pooja Chitnis Edition-22 Dec.2021.
4. Marketing Artificial Intelligence: AI, Marketing, and the Future of Business by Paul Roetzer, 2022
5. Authentic Marketing in the age of AI by Emanuel Rose Edition 2023.
6. <https://www.google.com/amp/s/brandequity.economictimes.indiatimes.com/amp/news/industry/future-of-marketing-with-artificial-intelligence/100481030>.
7. https://www.researchgate.net/publication/352350706_Application_of_Artificial_Intelligence_in_Marketing_Mix_A_Conceptual_Review.
8. https://www.researchgate.net/publication/368838084_Role_of_Artificial_Intelligence_AI_in_Changing_Consumer_Buying_Behaviour.
9. <https://www.linkedin.com/in/b2b-leadgeneration>.
10. <https://www.sprintzeal.com/blog/how-ai-has-impacted-consumer-buying-behaviour#:~:text=Using%20the%20customer's%20demographics%20and,the%20data%20acquired%20through%20AI>.
11. <https://www.marketingevolution.com/marketing-essentials/ai-marketing>.
12. <https://ijrpr.com/uploads/V4ISSUE3/IJRPR10698.pdf>.

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

Faculty of Commerce

Board of Commerce & Management

M.Com. I Semester IV

Course Type : Major Elective Course- II

Course Title : Financial Services (B&F IV)

Course Code : 601COM4202

Credits: 04

Max. Marks: 100

Hours: 60

Learning Objectives:

- LO1 To Understand the meaning, objectives, and features of Financial Services
- LO2 To explain the concept of Merchant Banking
- LO3 To Understand the role of Credit Rating Agencies in India
- LO4 To distinguish between Hire Purchase and Leasing and to know the steps involved in Leasing agreements

Course Outcomes:

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

- CO1 Identify different types of Financial Services in India
- CO2 Compare the performance of Merchant Banking
- CO3 Evaluates the role of Credit Rating Agencies in India
- CO4 Identifies the concept of Hire Purchase and Leasing

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Financial Services	14
	1. Meaning, Concept, Nature & Scope of Financial Services 2. Objectives & Functions of Financial Services 3. Regulatory Framework & Authorities of Financial Services of India 4. Latest trends in Banking and Financial Services in India	
	Unit Outcomes: UO1 Defines the concept of Financial Services UO2 Understands the Goals and Functions of Financial Services	
II	Merchant Banking	16
	1. Introduction, Meaning, Definition of Merchant banking, Origin of Merchant Banking. 2. Difference between Merchant Banks & Commercial Banks 3. Services of Merchant Banks – Issue Management, Portfolio Management, Underwriting. 4. Problems of Merchant bankers in India. 5. Scope of Merchant Banking in India. 6. Regulations & Conditions by SEBI for Merchant Banker	
	Unit Outcomes: UO1 Understands the concept of Merchant banking	

Unit No.	Title of Unit & Contents	Hrs.
	UO2 Distinguish between Merchants and Commercial Banks	
III	Credit Rating	14
	1. Meaning, Definition, Origin of Credit Rating 2. Evolution of Credit Rating 3. Functions of Credit Rating, Benefits of Credit Rating 4. Process of Credit Rating, SEBI guidelines regarding Credit Rating 5. Credit Rating Agencies - CRISIL, ICRA, CARE, Fitch, Moody's, Standard & Poors 6. Limitations of Credit Rating and Regulation of Credit Rating Agencies in India Unit Outcomes: UO1 Understands the concept of Credit Rating UO2 Recognizes the Functions of Credit Rating	
IV	Hire Purchase and Leasing	16
	1. Introduction, Features of Hire Purchase and its legal position 2. Origin and Development of Hire Purchase 3. Difference between Hire Purchase and Instalment Sale 4. Concept of Leasing, Definition of Leasing 5. Steps involved in Leasing Transaction, Contents of Lease Agreements 6. Types of Lease, Advantages and Disadvantages of Leasing 7. Difference between Hire Purchase and Leasing Unit Outcomes: UO1 Describe the concept of Hire purchase and Leasing UO2 Evaluate the process of leasing agreements	

Learning Resources:

1. Financial Markets and Services, by E. Gordon and K. Natarajan, Himalaya Publishing House, 2011
2. Merchant Banking by H.R. Machiraju, New Age International Limited Publishers, 2004
3. Fincial Services by Thummuluri Siddaiah, Pearson Publication, 2011
4. Fincial Markets, Institutions and Financial Services by Clifford Gomez, PHI Learning Private Limited, New Delhi, 2010
5. [https://www.cribfb.com/journal/index.php/ijfb#:~:text=Indian%20Journal%20of%20Finance%20and%20Banking%20\(IJFB\)%20is%20a%20double,finance%2C%20banking%2C%20and%20accounting.](https://www.cribfb.com/journal/index.php/ijfb#:~:text=Indian%20Journal%20of%20Finance%20and%20Banking%20(IJFB)%20is%20a%20double,finance%2C%20banking%2C%20and%20accounting.)
6. <https://www.imf.org/external/pubs/ft/fandd/2011/03/basics.htm#:~:text=A%20financial%20service%20is%20not,to%20obtain%20the%20financial%20good.>
7. https://en.wikipedia.org/wiki/Financial_services
8. <https://www.investopedia.com/ask/answers/030315/what-financial-services-sector.asp>
9. <https://www.ibef.org/industry/financial-services-india>
10. <https://link.springer.com/journal/10693>



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

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:

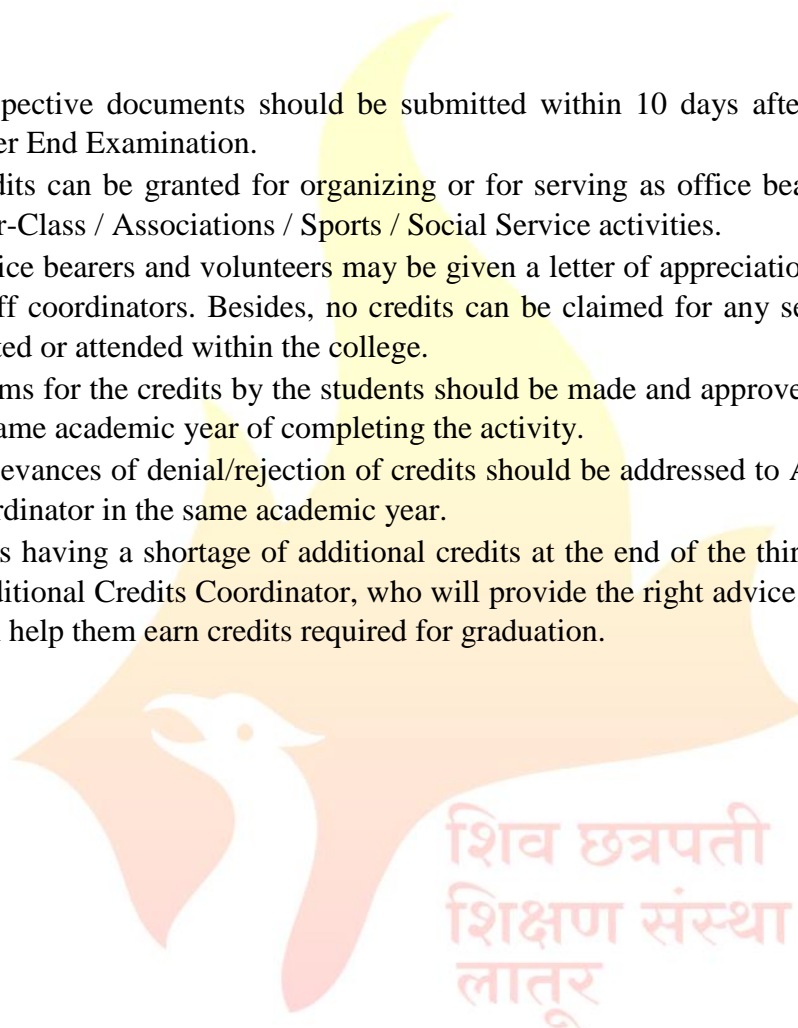
1. One credit for presentation and publication of paper in International/National/State level seminars/workshops.
2. One credit for measurable research work undertaken and field trips amounting to 30 hours of recorded work.
3. One credit for creating models in sponsored exhibitions/other exhibits, which are approved by the concerned Faculty.
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.



॥ आरोह तमसो ज्योतिः॥

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)



Rajarshi Shahu Mahavidyalaya, Latur

(Autonomous)

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
		Att.	CAT I	Mid Term	CAT II	Att.	CAT			
1	2	3				4		5	6	5 + 6
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

॥ आर्यो ह तमसो ज्योतिः ॥

Rajarshi Shahu Mahavidyalaya,
Latur (Autonomous)