परिषद
या परिषदकान्य या सर्व संबंधितां काठीविषयक येते की, दिनांक ०८ जून २०१९ रोजी संपन झालेमा ४४ व्या मा. विभा परिषद कैअकौतील ऐवेंच्या विषय क्र. १५४४-२०१९ व्या तारतानुसार प्रस्तुत विद्यापीठांच्या संलिपित महाविद्यालयांतील वाणिज्य व व्यवसायन विद्याग्रजीले पदवी व पदवुतर सारख्याच्या खालील विषयांचे C.B.C.S. (Choice Based Credit System) Pattern नुसारे अभ्यासक्रम शैक्षणिक वर्ष २०१९-२० पासून लागू करण्यावर येते आहेत.

1) M.Com. (Affiliated College) I year (I&II Sem.)
2) M.Com. (External Mode) Syllabus.
4) M.Com. (Banking & Insurance) I year I & II Sem. Syllabus for Bhokar and Sengaon College.
5) M.Com. I year Syllabus (New Model College, Hingoli)
6) B.B.A. I year Syllabus (New Model College, Hingoli)
8) M.B.A. I year (Sub-Centre Latur).
9) B.Com. I year (Banking & Insurance) I year Syllabus.
10) D.D.M. Syllabus. (Sub-Centre, Latur)
11) M.Com. I year Syllabus. (Sub-Centre, Latur)
12) B.Com.- I,II,III year Syllabus. (New Model Degree College, Hingoli)

सदीर्घ परिषद व अभ्यासक्रम प्रस्तुत विद्यापीठांच्या www.srtmun.ac.in यांना संक्रमणावर उपलब्ध आहेत. तरी सदीर्घ बाबाही सर्व संबंधितांच्या निर्णयानांसाठी आणून शाखा.

‘जानवीर’ परिषद,
विणूरु, नंदेड – ४३९ ६०६.
जा.क्र.: शैक्षणिक-०१/परिषदक/पदवी व पदवुतर—सोबोसोळसभ अभ्यासक्रम/२०१९-२०/८९

दिनांक : २०.०६.२०१९.

प्रत माहिती व पुस्तील कार्यवाहीला विषयः
1) मा. कृतस्मित यांनी कार्यालय, प्रस्तुत विद्यापीठ.
2) मा. संपालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
3) प्राणाय, सर्व संबंधित संरचनांत महाविद्यालये, प्रस्तुत विद्यापीठ.
4) उपकल्याणधी, पदवुतर विभाग, प्रस्तुत विद्यापीठ.
5) साहित्यकृतस्मित, पाठ्य विभाग, प्रस्तुत विद्यापीठ.
6) सिस्टम एड्सार्टे, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.
Swami Ramanand Teerth Marathwada University,
Nanded

Directorate of Distance Education

Master of Commerce (M. Com.) (External Mode)

Under the Faculty of Commerce

PROGRAM STRUCTURE

(with effect from June 2019)
Master of Commerce (M. Com) (External Mode)

Program Details

<table>
<thead>
<tr>
<th>Name of the Programme:</th>
<th>Master of Commerce (M. COM)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mode</td>
<td>External Mode</td>
</tr>
<tr>
<td>Total marks</td>
<td>1600</td>
</tr>
<tr>
<td>Total credits</td>
<td>64</td>
</tr>
<tr>
<td>Eligibility</td>
<td>Any Graduate and Post Graduate</td>
</tr>
<tr>
<td>Duration</td>
<td>Two Years</td>
</tr>
<tr>
<td>Medium of Instruction</td>
<td>English</td>
</tr>
</tbody>
</table>

- Teaching Pedagogies:
  1. Formal contact sessions arranged at study centers
  2. Discussion on the various aspects of course

- Objectives of Programme
  1. To equip the students with a high level of conceptual, analytical and descriptive abilities.
  2. Enable them to comprehend and understand complex environment and handle their job competitively and effectively.
  3. Strengthen their decision-making skills.
  4. To increase the business awareness and entrepreneurial abilities among educated youth for speeding up the process of industrialization required for industrially backward region like Marathwada.
  5. To provide basic understanding in finance, business organization and the Government Organizations for occupying positions like consultants, analysts and researchers.

- Examination Pattern (Each Course) : Annual Examination

<table>
<thead>
<tr>
<th>Pattern</th>
<th>Marks</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>University Examinations</td>
<td>100 Marks</td>
<td>4 Credits</td>
</tr>
</tbody>
</table>
• **Nature of Question Paper**
  1. There are total five questions carrying 20 marks each.
  2. Question No. 1 to 4 will be having internal choice within each questions
  3. Question no. 5 will be short notes having 4 short notes (any two to be attempted)

• **Standard of Passing**
  ➢ The passing standard of course as per the University’s External course pattern.
  ➢ The external assessment shall be based on the term end written examination to be held at the end the year for each paper/course.
  ➢ University examination passing standard will be 40%
  ➢ All other rules of A.T.K.T. grace etc. will be applicable as per university external course pattern.

• **Project report & Viva-Voce:**

<table>
<thead>
<tr>
<th>Pattern</th>
<th>Marks</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>* Project report will carry</td>
<td>50 Marks</td>
<td>2 Credits</td>
</tr>
<tr>
<td>* Viva-voce on project</td>
<td>50 Marks</td>
<td>2 Credits</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100 Marks</strong></td>
<td><strong>4 Credit</strong></td>
</tr>
</tbody>
</table>

Project reports evaluated by external experts for the will be evaluated by internal teacher for 50 marks of 2 credits and Via-voce will be conducted by a committee consisting of project guide, HOD of the study centre, and one Expert from home university department appointed by the Director, Directorate of Distance Education, SRTM University Nanded.

• **Important Instructions and Key Points**
  ➢ A.T.K.T. & grace marks will be given as per other P.G. Courses of university.
  ➢ University Examination for each course will be of 100 marks and 4 credits and the duration of University Examination shall be 3 hours.
  ➢ Assessment of examination papers as per the university external examination mode rules.

  The final year students are allowed to opt for any one of the three specializations namely Banking and Insurance, Marketing Management and International Business different as per his/her choice.
Swami Ramanand Teerth Marathwada University, Nanded  
Directorate of Distance Education  
Master of Commerce (External Mode)  
Course structure

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Name of Course</th>
<th>Total Marks</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>MC01</td>
<td>Business Communication Skills</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC02</td>
<td>Business Economics</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC03</td>
<td>Marketing Management</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC04</td>
<td>Organizational behavior</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC05</td>
<td>Auditing</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC06</td>
<td>Business Environment</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC07</td>
<td>Research Methodology</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC08</td>
<td>Business Statistics</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>800</td>
<td>32</td>
</tr>
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</table>

M. Com. I Year (Core Subjects)

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Name of Course</th>
<th>Total Marks</th>
<th>Credit</th>
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<tbody>
<tr>
<td>MC09</td>
<td>Financial Management</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC10</td>
<td>Business Ethics</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC11</td>
<td>Industrial Relation and Labor Law</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC12</td>
<td>Business Entrepreneurship</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC13</td>
<td>Business and Corporate Taxation</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>Elective</td>
<td>(Select any one)</td>
<td>300</td>
<td>12</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>800</td>
<td>32</td>
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</table>

M. Com. II Year (Core Subjects)

<table>
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<th>Course Code</th>
<th>Name of Course</th>
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<tbody>
<tr>
<td>MC01</td>
<td>Business Communication Skills</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC02</td>
<td>Business Economics</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC03</td>
<td>Marketing Management</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC04</td>
<td>Organizational behavior</td>
<td>100</td>
<td>04</td>
</tr>
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<td>MC05</td>
<td>Auditing</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC06</td>
<td>Business Environment</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC07</td>
<td>Research Methodology</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC08</td>
<td>Business Statistics</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>Total</td>
<td></td>
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</table>
Electives (Choose any one Group)

### Elective I: - Marketing

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Name of Course</th>
<th>Total Marks</th>
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</thead>
<tbody>
<tr>
<td>MC14</td>
<td>Advertising and Sales Management</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC15</td>
<td>Retail Management</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC16</td>
<td>Project and Viva Voce</td>
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<td><strong>Total</strong></td>
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</table>

### Elective II: - Banking and Insurance

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Name of Course</th>
<th>Total Marks</th>
<th>Total Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>MC17</td>
<td>Indian banking system</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC18</td>
<td>Principles and Practices of Insurance</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC19</td>
<td>Project and Viva Voce</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>300</strong></td>
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</table>

### Elective III: - International Business

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Name of Course</th>
<th>Total Marks</th>
<th>Total Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>MC20</td>
<td>Export-Import Documentation and Procedure</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC21</td>
<td>Foreign Exchange Management</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td>MC22</td>
<td>Project and Viva Voce</td>
<td>100</td>
<td>04</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>300</strong></td>
<td><strong>12</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
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<td>I Year</td>
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<td>32</td>
</tr>
<tr>
<td>II Year</td>
<td>800</td>
<td>32</td>
</tr>
<tr>
<td>Total</td>
<td>1600</td>
<td>64</td>
</tr>
</tbody>
</table>


Suggested Readings:
- Sarma V V S, Muralidhar D and Saritha M, LOTUS: Interactive Communication, Camel Published, 2016.
- Varinder Kumar, Managerial Communication, Kalyani Publications, New Delhi, 2015.
Business Economics
MC-02


Suggested Readings
Marketing Management  
MC-03


Unit-II: Market Analysis - Marketing environment – Macro and Micro components and their impact on marketing decisions- Competitive Marketing Strategies- Market Leader, Challenger, Follower and Nicher – STP marketing – Market segmentation – Concept – Bases and process – Target market selection – Positioning – Concept, bases and process - Consumer behavior- Concept - Factors influencing consumer behavior – Consumer buying decision process – Marketing research - Steps and process.


Suggested Readings
Organizational Behavior  
MC-04


Suggested Readings
Auditing
MC-05

Unit I: Auditing: Nature and scope, audit process, objective of audit – Relationship between Accounting and Auditing principles - Types of Audit – periodical audit, interim audit, continuous audit - Extended meaning of audit, philosophy of audit - Auditing as a social science and social objects of audit.

Unit II: Planning and Programming of Audit: Planning the flow of audit work, Audit checklist-Review of audit notes and working papers - Reliance on another auditor, on internal auditor and on an expert. Evaluation of Internal Control System and Internal Audit : Evaluation of internal control procedures - Techniques including questionnaire, flow-chart etc., - internal audit - scope, duty, rights - coordination between the two - Role of Audit Committee.


References:
• Contemporary Auditing - Kamal Gupta, Tata McGraw Hill
• Auditing : Theory & Practice - P. Kumar, P. Sachdeva & J. Sing,
• Fundamentals of Auditing - Gupta & Aurora, Tata McGraw Hill
• Cost Audit & Management Audit - Sexena & Vashit, Sultan Chand & Sons.


Suggested Readings


Unit-III: Collection and Analysis of Data -Sources of Data-Primary Sources of Data- Secondary Sources of Data - Data Collection Methods- Interviews: Structured Interviews and Unstructured Interviews-Face to face and Telephone Interviews- Observational Surveys-Questionnaire Construction: Organizing Questions-Structured and Unstructured Questionnaires – Guidelines for Construction of Questionnaires.


Suggested Readings
- C.R. Kothari, Research Methodology – Methods & Techniques, Vishwa Prakashan, New Delhi, 2003
Unit I: Correlation and Regression Analysis – Partial correlation First order, second order Coefficient of correlation. Multiple correlation, coefficient of multiple correlation, Advantages and limitations of partial and multiple correlation. Regression Analysis – Regression equations of Bivariate frequency Table Standard error of estimate, Multiple Regression Analysis.

Unit II: Testing of Hypothesis: Chi-square Test of goodness of fit. Statistical Estimation and testing, Statistical testing – hypothesis and errors large and small sampling Tests, Z test T test F test

Unit III: Association of Attributes – Comparison of Observed and Expected Frequencies Method, Proportion method, Yule co efficient of Association, Co efficient of Collignation Co – efficient of contingency. Probability Distribution

Unit IV: Analysis of Time series: components of time series methods of Measuring seasonal variations least Square method to fit straight Line trend Moving average method.

Books Recommended:
1) S.P. Gupta : Statistical Analysis
2) C.B. Gupta : Statistical Analysis
3) S.C. Gupta : Advanced Statistics
4) Croxen & Crutwell : Applied General Statistics