



SAVITRIBAI PHULE PUNE UNIVERSITY

Revised Syllabus of

Master of Commerce (M.Com.) Semester Pattern with Credit System with effect from June 2019

The M. Com. Syllabus for regular students is being revised from the academic year 2019-20.
The course structure is as below:-

1. Objectives :

- To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- To develop independent logical thinking and facilitate personality development.
- To equip the students to seek suitable careers in management and entrepreneurship.
- To acquaint students with significance of research in business.
- To impart skills regarding methods of data collection and their interpretations.
- To develop communication and analytical skills among students.

2. Duration :

The M.Com. Course will be of Two Years duration consisting of two part. I.e. Part I and Part II. Each part is having Two Semesters.

Thus, the M.Com. Course is of Four Semesters. For each Semester, there will be Four Papers of 100 marks each. M.Com. Degree will be of 1600 marks in aggregate.

3. Duration and Structure of Programme:

The M.Com (Semester pattern with Credit System) degree Programme shall be of 2 years' duration divided into two parts, Part I and Part II, and 4 semesters.

4. Eligibility :

The student who has passed any Bachelors degree of this University or any other recognized University shall be held eligible to be admitted to M.Com. Course.

5. Course Structure:

The M.Com. degree course will be of two year duration consisting of four semesters and of minimum 64 credits as below:

Sr. No.	Semester	Total Credits
1	Semester I	16
2	Semester II	16
3	Semester III	16
4	Semester IV	16
	Grand Total	64



Four extra credits for project work at 4th Semester (This will include credits for fieldwork, data presentation and report writing)

In each Semester, there will be four papers of 100 marks each out of which **40 marks will be for Internal Assessment** (attendance, home assignments, class tests, long term papers, classroom presentation and **60 marks for University Examination**. Thus M.Com. degree examination, four Semesters shall be of 1600 marks.

In addition to the above, students are required to secure following ten credits. These credits are compulsory in nature.

Semester	Human Rights	Introduction to cyber security / information security	Skill development	Total Credits
I	1 credit	1 credit	--	2 credits
II	1 credit	1 credit	--	2 credits
III	--	1 credit	2 credits	3 credits
IV	--	1 credit	2 credits	3 credits
Total Credits	2 credits	4 credits	4 credits	10 credits

- Syllabus and other details regarding 'Human Rights' has been displayed on the home page of the university website.
- Syllabus and other details regarding '**Introduction to cyber security / information security**' has been displayed on the 'syllabi' page of the university website.

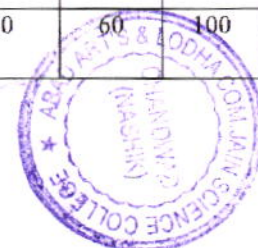


6. **The Scheme of Papers:** The following will be the Scheme of papers:

The List of Courses

Semester I

Semester	Subject Types	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							Internal	Univ.	Total	
Semester I	Core Compulsory	101	Management Accounting	04	04	03	40	60	100	
		102	Strategic Management	04	04	03	40	60	100	
	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>								
		Group A (Advanced Accounting & Taxation)								
		103	Advanced Accounting	04	04	03	40	60	100	
		104	Income Tax	04	04	03	40	60	100	
		Group B (Commercial Laws & Practices)								
		105	Information system and E-Commerce Practices	04	04	03	40	60	100	
		106	Intellectual Property Laws	04	04	03	40	60	100	
		Group C (Advanced Cost Accounting & Cost system)								
		107	Advanced Cost Accounting	04	04	03	40	60	100	
		108	Costing Technique Examination s and Responsibility Accounting	04	04	03	40	60	100	
		Group D (Co-operation & Rural Development)								
		109	Co-operative Movement in India	04	04	03	40	60	100	
		110	Rural Development	04	04	03	40	60	100	
		Group E (Business Practices & Environment)								
		111	Organized Traders and Markets	04	04	03	40	60	100	
		112	Business Environment and Policy	04	04	03	40	60	100	
Group F (Business Administration)										
113	Production and Operation Management	04	04	03	40	60	100			
114	Financial Management	04	04	03	40	60	100			
Group G (Advanced Banking & Finance)										
115	Legal Framework of Banking	04	04	03	40	60	100			
116	Central Banking	04	04	03	40	60	100			
Group H (Advanced Marketing)										
117	Marketing Techniques	04	04	03	40	60	100			
118	Consumer Behaviour	04	04	03	40	60	100			



Semester II

Semester	Subject Types	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							Internal	Univ.	Total	
Semester II	Core Compulsory	201	Financial Analysis and Control/ Principals of Financial Accounting	04	04	03	40	60	100	
		202	A. Industrial Economics B. Business Statistics	04	04	03	40	60	100	
	Core Elective/ Optional Subjects/ Special Subjects	To choose any one Group of the following								
		Group A (Advanced Accounting & Taxation)								
		203	Specialized Areas in Accounting	04	04	03	40	60	100	
		204	Business Tax Assessment & Planning	04	04	03	40	60	100	
		Group B (Commercial Laws & Practices)								
		205	E- Security & Cyber Laws	04	04	03	40	60	100	
		206	Laws Regulating to Copyrights & Design	04	04	03	40	60	100	
		Group C (Advanced Cost Accounting & Cost system)								
		207	Application Cost Accounting	04	04	03	40	60	100	
		208	Cost Control & Cost System	04	04	03	40	60	100	
		Group D (Co-operation & Rural Development)								
		209	International Co-operative Movement	04	04	03	40	60	100	
		210	Management of Co-operative Business	04	04	03	40	60	100	
		Group E (Business Practices & Environment)								
		211	Modern Business Practices	04	04	03	40	60	100	
		212	Business Environment Analysis	04	04	03	40	60	100	
		Group F (Business Administration)								
		213	Business Ethics & Professional Value	04	04	03	40	60	100	
214	Elements of Knowledge Management	04	04	03	40	60	100			
Group G (Advanced Banking & Finance)										
215	Banking Law & Practices	04	04	03	40	60	100			
216	Monetary Policy	04	04	03	40	60	100			
Group H (Advanced Marketing)										
217	Customer Relationship Management & Retailing	04	04	03	40	60	100			
218	Services Marketing	04	04	03	40	60	100			

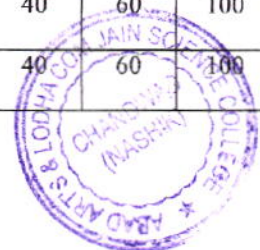


Semester III

Semester	Subject Types	Course Code	Title of the Paper	Hrs/ Week	Credit	Exam. Hours	Maximum Marks		
							Internal	Univ.	Total
	Core	301	Business Finance	04	04	03	40	60	100
	Compulsory	302	Research Methodology for Business	04	04	03	40	60	100
Semester III	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>							
		Group A (Advanced Accounting & Taxation)							
		303	Advanced Auditing	04	04	03	40	60	100
		304	Specialized Auditing	04	04	03	40	60	100
		Group B (Commercial Laws & Practices)							
		305	Laws Relating to International Business	04	04	03	40	60	100
		306	WTO – Norms & Practices	04	04	03	40	60	100
		Group C (Advanced Cost Accounting & Cost system)							
		307	Cost Audit	04	04	03	40	60	100
		308	Management Audit	04	04	03	40	60	100
		Group D (Co-operation & Rural Development)							
		309	Co-operative Credit System	04	04	03	40	60	100
		310	Co-operative Banking System	04	04	03	40	60	100
		Group E (Business Practices & Environment)							
		311	Entrepreneurial Behaviour	04	04	03	40	60	100
		312	Entrepreneurship	04	04	03	40	60	100
		Group F (Business Administration)							
		313	Human Resource Management	04	04	03	40	60	100
		314	Organizational Behaviour	04	04	03	40	60	100
		Group G (Advanced Banking & Finance)							
315	Foreign Exchange	04	04	03	40	60	100		
316	International Finance	04	04	03	40	60	100		
Group H (Advanced Marketing)									
317	International Marketing	04	04	03	40	60	100		
318	Marketing Research	04	04	03	40	60	100		

Semester IV

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
Semester IV	Core Compulsory	401	Capital Market and Financial Services	04	04	03	40	60	100	
		402	Industrial Economic Environment (OR) Operations Research	04	04	03	40	60	100	
	<i>To choose any one Group of the following</i>									
	Group A (Advanced Accounting & Taxation)									
		403	Recent Advances in Accounting, Taxation, Taxation and Auditing	04	04	03	40	60	100	
		404	Project Work/ Case Studies	04	04	03	40	60	100	
	Group B (Commercial Laws & Practices)									
		405	Recent Advances in Commercial Laws and Practices	04	04	03	40	60	100	
		406	Project Work/Case Studies	04	04	03	40	60	100	
	Group C (Advanced Cost Accounting & Cost system)									
		407	Recent Advances in Cost Auditing and Cost System	04	04	03	40	60	100	
		408	Project Work/Case Studies	04	04	03	40	60	100	
	Group D (Co-operation & Rural Development)									
		409	Recent Advances in Co-operative and Rural Development	04	04	03	40	60	100	
		410	Project Work/Case Studies	04	04	03	40	60	100	
	Group E (Business Practices & Environment)									
		411	Recent Advances in Business Practices and Environment	04	04	03	40	60	100	
		412	Project Work/Case Studies	04	04	03	40	60	100	
	Group F (Business Administration)									
		413	Recent Advances in Business Administration	04	04	03	40	60	100	
	414	Project Work/Case Studies	04	04	03	40	60	100		
Group G (Advanced Banking & Finance)										
	415	Recent Advances in Banking and Finance	04	04	03	40	60	100		
	416	Project Work/Case Studies	04	04	03	40	60	100		
Group H (Advanced Marketing)										
	417	Recent Advances in Marketing	04	04	03	40	60	100		
	418	Project Work/Case Studies	04	04	03	40	60	100		



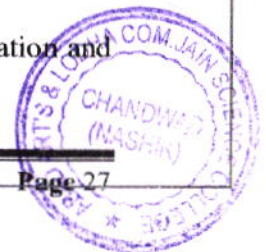
SPECIAL ELECTIVE SUBJECT - GROUP C (Advanced Cost Accounting & Cost system)
Subject: PROJECT WORK / CASE STUDIES Course Code: 408 Total Credits: 04

Project Work Will Carry 100 Marks. For Regular Students, Project Work Is Compulsory. The Option Of Case Studies Is Only For The Students Registered As An External Student. 'Students Are Expected To Prepare The Project Report Based On The Field Work And Survey And Studying The Current Trends Under The Guidance Of Their Guide Teacher'. They Will Have To Submit The Report On 31st March Every Year. Project Viva Voce Will Be Conducted At The End Of IV Semester But Before Theory Examination.

Guidelines Areas of Project Work Marks: 100

Students are required to Visit a Unit in Concerned Industry and submit their report on any of the following project topics.

1. Marginal Costing: Techniques Based on Annual Reports of Listed Companies. To Study the Application of Marginal Costing in Taking Managerial Decision.
2. Budgetary Control: Study of Procedure of Audit. A Study of Budgetary Control System Established therein and used for cost Control Purpose.
3. Statement of Cost of Production of the taxable goods(refer Rule 30 of the CGST Rules, 2017)
4. Environmental Audit.
5. Cost Audit: Audit Programme Understanding the Procedure of Cost Audit, Cost Accounting Record Rules of the Respective Industry and Preparation of Cost Audit Report.
6. Process Costing: process industry & Understanding the Use of Process Costing Method in the factory, Cost Analysis at Each Stage in Particular and Cost Analysis in General done in the Sugar Factory.
7. Pricing Decisions: Visit to any Industry Understanding the different Methods and Techniques used by the Concern in pricing different Products.
8. Cost Control and Cost Reduction: Visit to any Manufacturing Concern and Understanding the different Methods used fruitfully by the Priority in Cost Control and Cost Reduction. **ISO Procedure.**
9. Contract Costing: Visit to Any Construction / Contracting firm and Understanding Ascertainment of Contract Cost, Allocation and Apportionment of different Expenses and Apportionment of profit on Incomplete Contract.



10. Costing in Service Industry: Visit to any Hotel, Airlines, Hospitals or any other Service Industry and Understanding the Costing Methods used in the Concerned Service Industry and its Utility to Ascertain the Cost of Service Rendered as well as for controlling the Cost.

11. Recent Developments in Cost Accounting.

12. Application of Activity Based Costing.

13. Study of Job Evaluation and Merit Rating in Industrial Unit:

14. Application to Agro Based Industries i.e. fishery, dairy, poultry etc.

15. Cost Reduction Program and its Implementation:

16. Study of Costing Techniques and its use in Decision Making:

17. Application of Onion – Cash Crop, Sugarcane, Cotton, Horticulture etc.

18. Study of Various Measurement Policies (Risk Management)

19. Study of minimum wages.

20. Study of fixation or fees of Professional Courses,


21. Study of Cost Associate with Finance of Any Company

22. Study of Cost Structure of Different Companies from same Industry.

23. CSR under industry.

Note:

- The aforementioned titles are just for examples. Students can choose any other topic relevant to the syllabus in consultation with subject teacher.
- 50 % Marks are allotted to Viva-Voce whereas rest 50 % for the Project Work conducted by the students.


Principal
K. J. Somaiya Institute of Management Studies & Research
Chandwad Dist. Nashik.





SNJB

SNJB's



KKHA ARTS, SMGL COMMERCE & SPHJ SCIENCE
COLLEGE, NEMINAGAR CHANDWAD, DIST-NASHIK
423101

A RESEARCH PROJECT ON
"AN ANALYSIS OF VARIOUS COMPETATIVE
PARAMETERS OF MAHINDRA TRACTORS WITH
REFERENCE TO ARIHANT AUTOMOBILE CHANDWAD"
SUBMITTED TO

SAVITRIBAI PHULE PUNE UNIVERSITY, PUNE

GUIDED BY

ASSIT.PROF.N.P.JAIN (CS)

SUBMITTED BY

GANGURDE KAVITA UTTAM
CLASS

M.COM - II (SEM- IV)

SEAT NO:

ROLL NO:41

PRN: 2501902091

ACADEMIC YEAR

2020-2021

SPECIAL SUBJECT

ADVANCE COST ACCOUNTING AND COST SYSTEM

SNJB



SNJB

KKHA ARTS, SMGL, COMMERCE & SPILSCIENCE COLLEGE, NEMINAGAR CHANDWAD, DIST -
NASHIK, 423101

A RESEARCH PROJECT ON

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SAVITRIBAI PHULE PUNE UNIVERSITY, PUNE

GUIDED BY

ASSIT. PROF. N. P. JAIN

SUBMITTED BY

GANGURDE KAVITA UTTAM

CLASS

M.COM - II (SEM- IV)

SEAT NO.....

ROLL NO. 41

PRN - 2501902091

ACADMIC YEAR

2020-2021

SPECIAL SUBJECT

ADVANCE COST ACCOUNTING AND COST SYSTEM



CERTIFICATE

This is to certify that Miss GANGURDE KAVITA UTTAM
of class M.Com II Semester IV Seat No.....Has undertaken and
satisfactorily completed the research project in academic the year 2020-21.


Title as "AN ANALYSIS OF VARIOUS COMPETATIVE
PARAMETERS OF MAHINDRA TRACTORS WITH REFERENCE TO ARIHANT AUTOMOBILE
CHANDWAD "

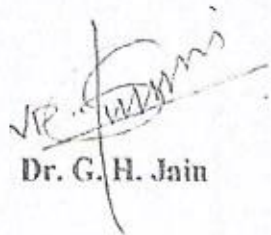
required by the rule of Savitribai Phule Pune University, Pune. For the award
of degree of Master of Commerce.

Date : /..... /2021

Place : CHANDWAD

Prof. N. P. JAIN
Project Guide


Dr. Prof. P. R. Sohani
H.O.D. Commerce


Dr. G. H. Jain

CERTIFICATE

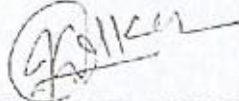
DATE 12/07/2021

MAHINDRA TRACTORS, CHANDWAD

This is certifying that miss GANGURDE KAVITA UTTAM studying in M.COM -II with subject "Advanced Cost Accounting & Cost System" In KKHA ARTS SMGL COMMERCE SPJ SCIENCE COLLAGE, CHANDWAD.

She had visited to our showroom personally & collected the necessary information on topic "AN ANALYSIS OF VARIOUS COMPETATIVE PARAMETERS OF MAHINDRA TRACTORS IN CHANDWAD" for the completion of the project work.

We found her to be sincere & hard-working we wish her all the best for her future success.


ARJANT TRACTORS
Chandwad (Nashik)
Yours Faithfully

MAHINDRA TRACTORS, CHANDWAD

DECLARATION

I, Miss GANGURDE KAVITA UTTAM, Student of M.Com- II (2020-2021) Studying in SNJBs.K.K.H.A Abad Arts, S.M.G.Lodha Commerce and S.P.H. Jain Science College Chandwad, hereby declare that Research Project Titled, "AN ANALYSIS OF VARIOUS COMPUTATIVE PARAMETERS OF MAHENDRA FRACTORS WITH REFERENCE TO ARITHMETICAL TOMBILES (CHANDWAD)"

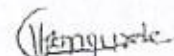
. This project was undertaken as a part of the Savitribai Phule Pune University, Pune rules and norms and by the no commercial interest and motive.

Is an independent analysis work done by me as a Part of M.Com curriculum, Savitribai Phule Pune University under the guidance of Assit. Prof. N. P. Jain

This Research Project has not been submitted for an award of any degree, Diploma and any other Educational Institute.

Date :/...../2021

Place : Chandwad



Student Name

(GANGURDE KAVITA UTTAM)

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