

SEVA MANDAL EDUCATION SOCIETY'S
SMT.MANIBEN M.P SHAH WOMEN'S COLLEGE OF ARTS & COMMERCE
(AUTONOMOUS)

Programme Name: M.Com

Proposed Syllabus under NEP

Year of Implementation: 2023-24

Course Category	Major Core
Level	6
Course Title	Consumer Behaviour
Semester	II
Course Credit	4
No. of Lecture per week	4
Marks of Comprehensive Continuous Evaluation	50
Marks of Semester End Examination	50

Course Title: Consumer Behaviour

Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none"> • Develop an understanding of fundamental concepts of consumer buying behaviour and application by firms in marketing function. • Identify the various bases of market segments and apply the knowledge to develop effective marketing strategies. • Analyze the dynamics of human behaviour and factors influencing consumer decision making process. • Recognize the Internal and External factors influencing consumer behaviour.
Module 1 (Credit 1)	Title of the Module: Consumer Behaviour and its need:
Learning Outcomes	<p>After learning the module, learners will be able to</p>
	<ul style="list-style-type: none"> • Understand the basic concepts of consumer behaviour • Develop an insight about various concepts related to Consumerism and apply them in Consumer Decision making.

	<ul style="list-style-type: none"> ● Identify the role of present technology used by consumers for shopping.
Content Outline	<p>1.1 Consumer Behaviour - Concept – need – factors influencing consumer behaviour.</p> <p>1.2 Buying motives- (types), Maslow’s need hierarchy theory</p> <p>1.3 Consumer Decision Making Model- Input, Process and Output</p> <p>1.4 Consumerism - Online shopping - E-commerce – M-commerce.</p>
Module 2 (Credit 1)	Title of the Module: Market Segmentation:
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> ● Get acquainted with the significance of market segmentation in developing marketing strategies. ● Examine and analyze the different bases of market segmentation. ● ● Identify the criteria for effective market segmentation
Content Outline	<p>2.1 Market Segmentation - Scope - need</p> <p>2.2 Benefits of market segmentation, criteria for effective segmentation.</p> <p>2.3 Bases of effective segmentation – geographic – demographic – economic – psychographic – socio – cultural segmentation.</p> <p>2.4 Implementing market segmentation strategies</p>
Module 3 (Credit 1)	Title of the Module: Internal factors affecting Consumer Behaviour
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> ● Understand the dynamics of Consumer Perception and recognize the perceived risk while developing marketing strategies. ● Examine the various models of Consumer Attitude. ● Recognize the changing Lifestyle trends in the market. ●

Content Outline	3.1 Perception – meaning – dynamics of perception 3.2 Perceived risk 3.3 Consumer Attitude – Functions and Models 3.4 Lifestyle Profiles – Changing Lifestyle Trends
Module 4 (Credit 1)	Title of the Module: External factors affecting Consumer Behaviour
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Develop an insight about the group influences affecting consumer behaviour. • Understand the significance of family influences on consumer decision making. • Recognize the cultural and sub cultural influences and its impact on buying decision making.
Content Outline	4.1 Group influences - factors that affect reference group influence- Types of reference groups. 4.2 Household consumption behaviour: Family Influences – Husband -wife influences 4.3 Parent-child influences – Children’s socialization. 4.4 Cultural and Sub-cultural influences: Characteristic of Indian culture – Influence of culture on consumer behaviour.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

1. Internal Exam, Individual or Group Projects, Assignments, Presentations.
2. Field work, Experimental work, Survey and Project Report on Consumer Buying Behaviour.
3. Case Study and Presentation.
4. Application based work, live projects, practical activities, etc.
5. Seminars, workshops, Group discussions.
6. Poster presentation and exhibits, etc.

References

1. Jain P. C. and Bhatt M., (2006), Consumer Behaviour (in India context), S. Chand & Co. Ltd. New Delhi.
2. Tyagi C. L. and Kumar A., (2008), Consumer Behaviour, Atlantic Publishers & Distributors, New Delhi.
3. Kumar S. R., Consumer Behaviour: The Indian Context (Concepts and Cases), Pearson Education.
4. Leon G. Schiffman, Leslie Lazar Kanuk, (2000), Consumer Behaviour, Prentice Hall of India Pvt. Ltd. New Delhi, 6th Edition
5. Kumar S. R., Schiffman L. G. & Kanuk L. L., (2014), Consumer Behaviour, Pearson Education.
6. Hawkins, Best, Coney, (2008), Consumer Behaviour - Applications for Marketing Strategy, Pearson Education, 6th Edition.
7. Raju M.S., Xardel D., (2005), Consumer Behaviour-Concepts, Applications and Cases, Vikas Publishing House, New Delhi.
8. Chunawalla S.A., (2000), Commentary on Consumer Behaviour, Himalaya Publishing House, New Delhi.
9. Nair S. R., (2015), Consumer Behaviour in Indian Perspective, Text and Cases, Himalaya Publishing House.
10. Kumar S. R., Schiffman L. G. & Wisenblit J. (2018), Consumer Behaviour, Pearson Education.

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(AUTONOMOUS)

Programme Name: M.Com

Proposed Syllabus under NEP

Year of Implementation: 2023-24

Course Category	Major Elective
Level	6
Course Title	Integrated Marketing Communication
Semester	II
Course Credit	4
No. of Lecture per week	4
Marks of Comprehensive Continuous Evaluation	50
Marks of Semester End Examination	50

Course Title: Integrated Marketing Communication

Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none"> ● To understand the role of IMC in the marketing process. ● To give a deep insight into the various tools of IMC. ● To acquaint the students with media objectives and selection. ● To introduce the students to the comparative analysis of media options available. ● To help students understand the role and significance of PR. ● To understand the role of IMC in the marketing process.
Module 1 (Credit 1)	Title of the Module: IMC
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> ● To help students understand the role and elements of IMC. ● To introduce the students to various basic concepts of IMC and its role in marketing process.

Content Outline	<p>1.1 Role of IMC in Marketing Process.</p> <p>1.2 IMC planning model.</p> <p>1.3 Elements of IMC</p> <p>1.4 Steps involved in developing IMC programme.</p>
Module 2 (Credit 1)	Title of the Module: Elements of Marketing Communication (IMC)
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • To differentiate into various concepts related to advertising, sales promotion, publicity and corporate communication for the students. • To know various elements of IMC in detail.
Content Outline	<p>2.1 Advertising- classification of advertising, Sales Promotion – Concept & relationship between Salespromotion and advertising.</p> <p>2.2 Publicity-Concept & Relationship between advertising and publicity, Personal Selling, Direct marketing.</p> <p>2.3 Event Management or marketing, Corporate Communications.</p> <p>2.4 E-Commerce- importance and its types, New trends in Marketing- Influencer marketing, Algorithm marketing, Models of Negotiation.</p>
Module 3 (Credit 1)	Title of the Module: Integrated advertising, Promotion and Marketing
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • To help students understand the importance of choosing the right media for its effectiveness. • To acquaint the students with the importance of choosing the right media.

Content Outline	<p>3.1 Media Objectives</p> <p>3.2 Media Effectiveness, Developing an effective Media plan</p> <p>3.3 Media Scheduling Strategies – Reach, frequency and GRP. Media in advertising</p> <p>3.4 Comparative analysis of Media options for advertising – Television (cable / satellite /DD), Radio (special reference toFM), Internet, Print, Film (Product Placement) and Outdoor advertising.</p>
Module 4 (Credit 1)	Title of the Module: Public Relations(PR) and Corporate Advertising
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • To help students understand the concept of PR and various strategies implemented by businesses. • To acquaint students with the concept of corporate advertising and some aspects related to it.
Content Outline	<p>4.1 Meaning and objectives of PR</p> <p>4.2 Tools and strategies of PR</p> <p>4.3 Publicity v/s PR</p> <p>4.4 Meaning of Corporate Advertising, its types and limitations</p>

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

A. Internal Examination:

Internal testing will be continuous & spread over the semester. The pattern of internal exam would be as follows-

- Class Test (written exam) of 25 Marks
- Class Test (written exam) of 25 Marks
- Assignment or Project of 25 Marks (this will include PPT or poster presentations, vivas or small surveys)

Out of the above three, best two will be considered for internal Marks.

B. External Examination:

The pattern of the written exam would be as follows:

- Theory Exam of 50 Marks including long answers and short notes.

References:

A. Essential Reading

- a. Belch and Belch, (2003), Advertising and Promotions IMC Perspectives, Tata McGraw Hill.

B. Additional Reading

- a. S. N. Murthy, U. Bhojanna, (2007), Advertising 'An IMC Perspective', Excel Books.
- b. O'Guinn, Allen, Semenik, Thomson, (2007), Advertising & Integrated BrandPromotion, Pearson Education.
- c. Clow, Baack, (2 0 0 7), Integrated Advertising, Promotion & Marketing Communications, Pearson Education.
- d. Singh Sanjaya, (2003), Event marketing and management, Vikas Publication, New Delhi.
- e. Vilanilam, Varghese, (2007), Advertising Basics, Response Books, New Delhi.
- f. Kenneth Clow& Donald Bach, (2006), Integrated Marketing Communications, Pearson Education, New Delhi.
- g. Rajeev Batra, John G. Myers & David A Aaker, (2007) AdvertisingManagement, Tata McGraw Hill, New Delhi.
- h. S. A. Chunawalla & K.C. Sethia, (2007), Foundations of Advertising Theory &Practice Himalaya Publishing

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(AUTONOMOUS)

Programme Name: M.Com

Proposed Syllabus under NEP

Year of Implementation: 2023-24

Course Category	Major Core
Level	6
Course Title	RETAIL BANKING OPERATIONS
Semester	II
Course Credit	4
No. of Lecture per week	4
Marks of Comprehensive Continuous Evaluation	50
Marks of Semester End Examination	50

Course Title: RETAIL BANKING OPERATIONS

Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none"> ● Develop understanding of use of the various retail banking products ● Gain knowledge about the use of the payments and settlement systems of Retail Banks ● Examine the various foreign exchange services offered by retail banks. ● Familiarize with the distribution channels in present day Retail Banking
Module 1 (Credit 1)	Title of the Module: Retail Banking
Learning Outcomes	<p>After learning the module, learners will be able to</p>
	<ul style="list-style-type: none"> ● Understand the functioning of Retail banking ● Acquire knowledge about the various types of deposit accounts of retail banks

Content Outline	1.1 Retail Banking: Evolution, Definition 1.2 Role within the banking operation 1.3 Distinction between Retail and Corporate/Wholesale Banking 1.4 Liability Products: Deposits and types of deposit accounts.
Module 2 (Credit 1)	Title of the Module: Retail Assets Products
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none"> • Get acquainted to the different types of loans offered by the retail banks • Differentiate between various types of payments and Settlements offered by retail banks
Content Outline	2.1 Loans- Personal, Home, Auto/Vehicle, Education, Credit Scoring 2.2 Payments and Settlement Systems: Real Time Gross Settlements (RTGS) ,National Electronic Funds Transfer(NEFT), National Electronic 2.3 Clearing Services(NECS), Collection and Clearing Services, Immediate Payment Service (IMPS) ,Unified Payments Interface (UPI) 2.4 Debit Cards, Credit Cards,Prepaid Cards, Digital Wallets
Module 3 (Credit 1)	Title of the Module: Forex Services of Retail Banks
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none"> • Familiarize with various Foreign Exchange Services offered by Retail banks

Content Outline	3.1 Travel Forex Cards 3.2 Foreign Currency Cash/ Demand Drafts , 3.3 International Fund Transfer 3.4 NRI Bank Accounts
Module 4 (Credit 1)	Title of the Module: Distribution Channels of Retail Banking
Learning Outcomes	After learning the module, learners will be able to <ul style="list-style-type: none"> • Acquaint with the various distribution channels adopted in Retail banking • Explore new trends in private banking, wealth management and reverse mortgage services offered by retail banks.
Content Outline	4.1 Branch Banking, ATMs, Internet Banking, Mobile banking 4.2 Trends in Retail Banking 4.3 Private Banking and Wealth Management 4.4 Reverse Mortgage

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

1. Project based/Long Assignment (25marks)
2. Short Assignment (15marks)
3. Presentations /Assignment(10 marks)

References

1. Suresh Chandra Bihari (2019)Retail Banking Challenges and Latest trends in India, Himalaya Publishing House
2. Sristava, P.K. (2018). Banking Theory and Practice. Himalaya Publishing House
3. Agarwal, O.P. (2012). Fundamentals of Retail Banking. Himalaya Publishing House
4. Retail Banking (2010), Institute of banking and Finance (IIBF), McMillan Publishers,India,
5. Joseph A. DiVanna(2004), The Future of Retail Banking: Delivering Value to
 - a. Global Customer (Hardcover), Palgrave Macmillan.
6. Hugh Croxford, Frank Abramson, Alex Jablonowski (2005), the Art of Better Retail Banking: Supportable Predictions on the Future of Retail Banking (Hardcover), Wiley. Shelagh Heffernan (, 2005), Modern Banking (Paperback) Wiley.

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Programme Name: M.Com
Proposed Syllabus under NEP
Year of Implementation: 2023-24

Course Category	Major core
Level	6
Course Title	Accounting for Managers - Paper II
Semester	4
Course Credit	4
No. of Lecture per week	4
Marks of Comprehensive Continuous Evaluation	50
Marks of Semester End Examination	50

Course Title: Accounting for Managers - Paper II

Course Outcomes	After going through the course, learners will be able to <ul style="list-style-type: none">• Evaluate various capital investment proposals using capital budgeting techniques.• Make managerial decisions such as make or buy product; export sale or domestic sale; operate or shut down the production etc.• Compute and analyze the Material, Labour, Overhead and Sales variances.
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	<ul style="list-style-type: none"> • Understand the theoretical framework of Environmental Accounting, Inflation Accounting, Human Resource Accounting and Forensic Accounting. • Conduct Value Chain Analysis, Target Costing, Life Cycle Costing and prepare Balance Score Card, Value Added Statement, etc.
Module 1 (Credit 1)	Title of the Module: Capital Budgeting
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Carry out Capital Budgeting using Payback Period, Method Accounting Rate of Return Method, Net Present Value Method Profitability Index Method, Internal Rate of Return Method. • Evaluate and recommend the profitable Capital Investment proposals by applying Capital Budgeting techniques.
Content Outline	<p>Capital Budgeting (Practical Problems)-</p> <ul style="list-style-type: none"> • Payback Period Method (Discounted and Non-Discounted) • Accounting Rate of Return Method • Net Present Value Method • Profitability Index Method • Internal Rate of Return Method.
Module 2 (Credit 1)	Title of the Module: Marginal costing & Managerial Decision Making
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Take decisions relating to fixation of selling price, using Variable costing technique and differential analysis. • Take export sales or domestic sales decisions, product mix decisions, production decisions, etc.

Content Outline	Marginal Costing & Managerial Decision Making. (Practical Problems)- <ul style="list-style-type: none"> • Marginal Costing Vs Absorption Costing – Contribution – P/V Ratio – Margin of Safety — Cost – Profit – Volume Analysis, Computation of Break-Even Point (BEP) – Composite Break – Even Point – Contribution – Angle of Incidence – (Including Problems) • Decision making: Costs for decision making variable costing and differential analysis as aids in making decisions – fixation of selling price. Problem of key or Limiting Factor - Export Decisions – make or buy, product mix, operate or shut down, sell or process further (Including Practical Problems)
Module 3 (Credit 1) Title of the Module: Standard Costing and Variance Analysis	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc....)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"> • Compute standard and actual cost, differentiate the costs and identify the variances. • Analyse the variances and design strategies to minimise wastages and reduce the level variation.
Content Outline	Standard Costing and Variance Analysis (Practical Problems): <ul style="list-style-type: none"> • Types of Standards – Standard Costing and Estimated Costing – Advantages – Limitations – Setting of Standards. • Analysis of Different types of Variances, • Material Variances, • Labour Variances, • Overhead Variances • Sales Variances
Module 4 (Credit 1) Title of the Module: Contemporary Developments in Accounting	

<p>Learning Outcomes</p> <p><i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i></p>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Understand the concepts of Environmental Accounting, Inflation Accounting, Human Resource Accounting and Forensic Accounting • Understand the significance of Value chain analysis and the process of preparing the Balance Score Card, Value added statement.
<p>Content Outline</p>	<p>Contemporary Developments in Accounting (Theory)</p> <ul style="list-style-type: none"> • Recent developments in accounting • Environmental Accounting, • Inflation Accounting, • Human Resource Accounting and Forensic Accounting. • Value Chain Analysis • Target Costing • Life Cycle Costing • Balance Score Card • Value Added Statement

Comprehensive Continuous Evaluation (CCE): Assignments/ Project/MCQ test/Written test

Sr. No	Assignments/Activities	Marks
1	Assignment / Project Report/ Quiz/Debate	25
2	Group Discussion / Case Study	10
3	PPT Presentations/Seminars/Workshops	15
	Total	50

Semester End Examination (SEE) Paper pattern:

Sr. No	Q.1 is compulsory Q.2 to Q4 attempt any two	Marks
1	Problem	20
2	Problem	15
3	Problem	15
4.	Short-notes (Attempt any 2 out of 3)	15
	Total	50

References:**A. Essential Reading**

1. Arora M. N. (2019), Cost Accountancy, Himalaya Publication, Mumbai.
2. Maheshwari. S. N. (2018), Cost Accountancy, S. Chand Publication, New Delhi.
3. Ravi Kishore (2019), Students Guide to Cost Accounting, Taxmann Publication, New Delhi.
4. Poulina Weetman's (2018), Financial and Management Accounting, Pearson Education, Mumbai
5. Shukla R.K(2018), Cost and Management Accounting, Bharat Law House Pvt. Ltd. Jaipur.
6. Madhu Vij (2018), Management Accounting, MacMillan Publishers, New Delhi.
7. Arora M. N. (2019), Accounting for managers, Himalaya Publication, Mumbai.
8. Arora M. N. (2019), Cost and management Accounting, Himalaya Publication, Mumbai.
9. Bhatia Puneet (2018), Cost and Management Accounting, Pooja Law Publishing
10. Maheshwari S. N (2020), Cost Accounting Theory and Problems, A Mahavir Publication, Assam.
11. Debnath Somnath (2019), Environmental Accounting, SAGE Publication, New Delhi.

B. Additional Reading:

Drury, Colin: Management & Cost Accounting: Thompson Books

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Programme Name: M.Com

Proposed Syllabus under NEP

Year of Implementation: 2023-24

Course Category	Major Elective
Level	6
Course Title	Advanced Cost and Management Accounting- Paper I
Semester	4
Course Credit	4
No. of Lecture per week	4
Marks of Comprehensive Continuous Evaluation	50
Marks of Semester End Examination	50

Course Title: Advanced Cost and Management Accounting- Paper I

Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none">• Develop an insight towards analysis of financial statements.• Gain ability to solve problems on comparative analysis of financial statements.• Gain ability to solve problems on common size statements of companies.• Gain ability to solve problems on Trend and Ratio Analysis.• Develop an insight to reconcile the profit or loss as per cost records and financial records.• Gain ability to prepare Cash Flow Statements As per AS. 3• Develop an insight of Audit of Limited Companies.
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	<ul style="list-style-type: none"> • Develop an insight on Cost Audit practices.
Module 1 (Credit 1) Title of the Module: Financial Analysis – Comparative and Common size Statements, Trend Analysis and Ratio Analysis:	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"> • Develop an insight towards analysis of financial statements. • Gain ability to solve problems on comparative and Common size analysis of financial statements. • Gain ability to solve problems on Ration and Trend Analysis.
Content Outline	Financial Analysis – Comparative and Common size Statements, Trend Analysis and Ratio Analysis: (Practical Problems) Companies: Practical problems <ul style="list-style-type: none"> • Preparation of Comparative Financial Statement with Analysis • Preparation of Common Financial Statement with Analysis • Preparation of Trend Analysis Statement • Computation of various Ratios with Analysis.
<ul style="list-style-type: none"> • Module 2 (Credit 1) Title of the Module: Reconciliation of Cost and Financial Accounting: 	
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"> • Understand the Cost Reconciliation Statement • Identify the format of Cost Reconciliation Statement. • Gain ability to solve problems on preparation of CRS when profit or loss as per cost as well as financial records given.

Content Outline	Reconciliation of Cost and Financial Accounting: Practical problems on preparation of Cost Reconciliation Statement <ul style="list-style-type: none"> • When Cost Profit /Loss is given • When Financial Profit / Loss is given • When Cost / Financial profit or Loss is not given
Module 3 (Credit 1)	Title of the Module: Cash Flow Statement
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"> • Understand the Cash Flow Statement as per AS 3. • Identify the format Cash Flow Statement. • Gain ability Cash Flow Statement When Financial records are Given.
Content Outline	Cash Flow Statement (As per AS 3) Practical problems: <ul style="list-style-type: none"> • Preparation of Cash Flow Statement
Module 4 (Credit 1)	Title of the Module: Audit of Limited Companies
Learning Outcomes <i>(Specific related to the module.. e.g. Define, Differentiate, Carry out, Design, etc. ...)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"> • Develop an insight towards audit of limited companies and Cost Audit and Government System of audit. • Gain the ability to understand the contents and element of audit report and cost audit Programme. To examine the duties, powers and appointment of Company auditor and cost auditor.
Content Outline	Audit of Limited Companies (Theory): <ul style="list-style-type: none"> • Qualification – Disqualification of an Auditor of a Ltd. Company • Classes of Auditor, Powers, Duties, Appointment of an Auditor. • Audit Report: Contents of Audit Report. • Types of Audit Report. Cost Audit: <ul style="list-style-type: none"> • Scope, Functions, Benefits and Limitations. • Appointment, Duties of Cost Auditor. • Role and Responsibilities of Cost Auditor. • Cost Audit Programme. Cost Audit:

	<ul style="list-style-type: none"> • Scope, Functions, Benefits and Limitations. • Appointment, Duties of Cost Auditor. • Role and Responsibilities of Cost Auditor. • Cost Audit Programme. • Government System of Audit
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Comprehensive Continuous Evaluation (CCE): Assignments/ Project/MCQ test/Written test

Sr. No	Assignments/Activities	Marks
1	Assignment / Project Report/ Quiz/Debate	25
2	Group Discussion / Case Study	10
3	PPT Presentations/Seminars/Workshops	15
	Total	50

Semester End Examination (SEE) Paper pattern:

Sr. No		Marks
	Q.1 is compulsory Q.2 to Q4 attempt any two	
1	Problem	20
2	Problem	15
3	Problem	15
4.	Short-notes (Attempt any 2 out of 3)	15
	Total	50

References:

A. Essential Reading

1. Arora M. N. (2018), Cost Accountancy, Himalaya Publication, Mumbai.
2. Maheshwari S. N. (2019), Cost Accountancy, S. Chand Publication, New Delhi.
3. Ravi Kishore (2016), Students Guide to Cost Accounting, Taxman Publication, New Delhi.
4. Tondon B. N. (2016), Practical Auditing, S. Chand Publication, New Delhi.
5. Sharma S. D. (2019), Auditing: Principles and Practice, Taxman Publication, New Delhi.
6. Ravinder Kumar (2016), Auditing and Practices, PHI Publication, New Delhi.

7. Gupta Kamal, Contemporary Auditing, Tata McGraw Hill Publication, New Delhi.
8. Gupta R. L. (2019), Advanced Accountancy Vol. 2, S. Chand & Sons, New Delhi.
9. Ravinder Kumar (2016), Auditing Principles and Practices, PHI Publication, New Delhi.
10. Batra G. S (2017), Auditing and Contemporary Accounting, Deep and Deep Publication, New Delhi.
11. ICWA, June 2022 Advanced Financial Accounting
12. Grewal, T. S, (2023) Introduction to Accountancy New Delhi, Delhi S Chand & Co.(p) Ltd.

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Programme Name: M.Com

Proposed Syllabus under NEP

Year of Implementation: 2023-24

Course Category	Minor
Level	6.0
Course Title	Financial System and Business Environment
Semester	Sem-II
Course Credit	2
No. of Lectures per week	2
Marks of Continuous Comprehensive Evaluation	25
Marks of Semester End Examination	25

Course Title	Financial System and Business Environment
Course Credits	2
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none"> ● Define and Identify the Indian Financial System ● Critically evaluate the global financial crisis ● Analyze Pandemic and post pandemic financial policies ● Design the Business Startup policy and Corporate Social responsibility
Module 1 (Credit-1)	Financial Systems and Financial Crises

Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> ● Understand Indian Financial System ● Differentiate the global Financial Crises of 1989 & 2008 ● Critically evaluate the Indian financial policy
Content Outline	Financial Systems and Financial Crises <ol style="list-style-type: none"> a. Indian Financial System b. 1989-90 Global Financial Crisis c. 2008 Global Financial Crisis d. Financial policies: Pandemic and post pandemic policies
Module 2 (Credit 1)	New Emerging Business :Industrial Revolution 4.0
Learning Outcomes	After learning the module, learners will be able to
	<ul style="list-style-type: none"> ● Classify the emerging business concept ● Examine the Business & Start up Policies ● Illustrate Business ethics and Corporate governance ● Assess the emerging business issues
Content Outline	<ol style="list-style-type: none"> a. New Business Emerging Concepts: Introduction of Industrial Revolution 4.0 b. Business & Start up Policies c. Code of Business Ethics d. Corporate Governance e. CSR in Indian Business f. Emerging business issues

Assignments/Activities towards Continuous Comprehensive Evaluation (CCE) for 25 Marks

1– Assignments

2– Case study

3- Project

4- Written test

5- Role Play

Written Semester End Examination for 25 marks

References:

Essential Reading:

1. Mishra Puri (2021) Indian Economy 39th Edition- Himalaya publishing house.
2. Sanjeev Varma (20210) The Indian Economy –MC-Graw Hill
3. Rudra & Duttt(2019) Indian Economy 39th Edition- Himalaya publishing house.
4. Uma Kapila (2020) The Indian Economy –MC-Graw Hill
5. **Jeanne Barnett** (Editor) Global Financial Crisis: Causes, Consequences and Impact on Economic Growth, December 2015

Additional Reading:

1. EPW
2. Yojana
3. Seminar
4. Developmental Economics Journal
5. Times of India
6. Government Website.