

**SRI SATYA SAI UNIVERSITY OF TECHNOLOGY AND MEDICAL SCIENCES**

**Outcome Based syllabus for Post Graduate Degree Courses in Commerce and Management**

**Department of Commerce and Management**

(1) **Vision**: To be an institute of academic excellence with total commitment to quality education in Commerce, management and related fields, with a holistic concern for better life, environment and society.

(2) **Mission**:

- Empowering students with all the knowledge and guidance that they need to become worthy management professionals.
- Learning through Doing.
- Imparting value framework that is global yet national.
- Providing for holistic and value based development of students which ultimately enhances their employability.
- Developing social consciousness among students.
- To carve a niche for ourselves in the specialized field of commerce and management.
- Provide a nurturing and motivating environment to exploit the full potential of the students.
- Grooming youth to become a truly global personality well equipped to deal with the modern world and its challenges.
- Enable holistic development of personality with a humane and global outlook.

(3) **Program Educational Objectives (PEO's)**:

- **PEO1: Academic excellence:** Our primary objective is to enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and co-curricular aspects.
- **PEO2: Professional Excellence:** to motivates molds and prepares the students for positions of leadership in business organizations at the local, national and international levels. The capacity building of our graduates to assume productive roles are emphasized during their stay in the college and to inculcate the habit of lifelong learning. The ultimate objective is to produce commerce graduates who possess the skills, problem solving tools and professionalism essential for being successful.
- **PEO3: Total commitment:** to focused on the all-round development of the students' personality through proper education and exposure to the vast treasure of knowledge; sports facilities and by providing platforms for their socialization.
- **PEO4: Holistic Development:** to provides exposure to learners in the latest trends in relevant branches of knowledge, competence and creativity to face global challenges. To achieve innovations in teaching-learning, research and extension activities to realize

national goals, including the adoption and promotion of knowledge output for human development.

- **PEO5:** Socially responsible Citizen: to inculcates a sense of civic responsibility, social commitment, and moral accountability among the students through social activities to with exposure to human rights, value system, culture, heritage, scientific temper and environment.
- **PEO6:** Value-based Development: To impart quality and need based education our objective is to sensitize the students to their changing roles in society through awareness raising activities.

**(4) Programme Outcomes (PO's):**

- **PO01:** A conducive environment that holistically engages students through an all-encompassing knowledge impartation,
- **PO02:** Research orientation,
- **PO03:** Developing entrepreneurial skills,
- **PO04:** Sound theoretical foundation,
- **PO05:** Formulating business problems and provide innovative solutions thus molding them into future visionaries, management leaders that are compassionate yet efficient.

**(5) Program Specific Outcomes (PSOs)**

- **PSO 01:** Programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations.
- **PSO 02:** The curriculum of M.com degree provides a carefully selected subject combination of Accounting, Economics, Finance, Management, Tax, Marketing, and Law H.R. etc.

**SCHEME OF EXANIMATION -2021-22****M.COM I<sup>st</sup> SEMESTER**

Subject Code	Compulsory/ Optional	Subject Name	CCE / Internal		Theory		Total Marks	
			Max	Min	Max	Min	Max	Min
MCO101	Compulsory	Advanced Accounting	30	12	70	28	100	40
MCO102	Compulsory	Cost Analysis & Control	30	12	70	28	100	40
MCO103	Compulsory	Business Environment	30	12	70	28	100	40
MCO104	Compulsory	Management Concept	30	12	70	28	100	40

**SCHEME OF EXANIMATION -2021-22****M.COM II<sup>nd</sup> SEMESTER**

Subject Code	Compulsory /Optional	Name of Subject	CCE/Internal		Theory		Total	
			Max	Min	Max	Min	Max	Min
MCO201	Compulsory	Organizational Behaviour	30	12	70	28	100	40
MCO202	Compulsory	Advanced	30	12	70	28	100	40
MCO203	Compulsory	Functional Management	30	12	70	28	100	40
MCO204	Compulsory	Corporate Legal Frame Work	30	12	70	28	100	40

**SCHEME OF EXANIMATION -2021-22****M.COM III<sup>rd</sup> SEMESTER**

Code	Compulsory/Optional	Subject	CCE/Internal		Theory		Total	
			Max	Min		Min	Max	Min
MCO-301	Compulsory	Managerial Economics	30	12	70	28	100	40
MCO-302	Compulsory	Tax planning and Management	30	12	70	28	100	40
MCO-303	Compulsory	Entrepreneurship development	30	12	70	28	100	40
MCO-304	Compulsory	Accounting for Managerial Decisions	30	12	70	28	100	40
MCO-305	Compulsory	Synopsis					100	50

**SCHEME OF EXANIMATION -2021-22****M.COM IV<sup>th</sup> SEMESTER****Specialization Subject Group (A) “Marketing Management**

Code	Compulsory/Optional	Subject	CCE/INTERNAL		Theory		Total	
			Max	Min	Max	Min	Max	Min
MCO401A	Compulsory	Advertising and Sales Management	30	12	70	28	100	40
MCO402A	Compulsory	Consumer behavior	30	12	70	28	100	40
MCO403A	Compulsory	Rural & Agricultural Marketing	30	12	70	28	100	40
MCO404A	Compulsory	International Marketing	30	12	70	28	100	40
MCO405A	Compulsory	Dissertation					200	100

**SCHEME OF EXANIMATION -2021-22****M.COM IV<sup>th</sup> SEMESTER****Specialization Subject Group (B) “Financial Analysis & Control”**

Code	Compulsory/Optional	Subject	CCE/Internal		Theory		Total	
			Max	Min	Max	Min	Max	Min
MCO401B	Compulsory	Security Analysis and Portfolio Management	30	12	70	28	100	40
MCO402B	Compulsory	Strategic Financial Management	30	12	70	28	100	40
MCO403B	Compulsory	Project Planning and Management	30	12	70	28	100	40
MCO404B	Compulsory	Indian Financial System	30	12	70	28	100	40
MCO405B	Compulsory	Dissertation					200	100

**SCHEME OF EXANIMATION -2021-22**

**M.COM IV<sup>th</sup> SEMESTER**

**Specialization Subject Group(C) “Accounting”**

Code	Compulsory/Optional	Subject	CCE/Internal		Theory		Total	
			Max	Min	Max	Min	Max	Min
MCO401C	Compulsory	Corporate Accounting	30	12	70	28	100	40
MCO402C	Compulsory	Cost Administration And control	30	12	70	28	100	40
MCO403C	Compulsory	Accounting Theory	30	12	70	28	100	40
MCO404C	Compulsory	Institutional Accounting	30	12	70	28	100	40
MCO405C	Compulsory	Dissertation					200	100



**SCHEME OF EXANIMATION -2021-22****M.COM IV<sup>th</sup> SEMESTER****Specialization Subject Group (D) “Taxation”**

Code	Compulsory/Optional	Subject	CCE/Internal		Theory		Total	
			Max	Min	Max	Min	Max	Min
MCO401D	Compulsory	Direct Tax in India	30	12	70	28	100	40
MCO402D	Compulsory	Business Taxation	30	12	70	28	100	40
MCO403D	Compulsory	Goods and service tax law and practice	30	12	70	28	100	40
MCO404D	Compulsory	Custom Duty and Practices	30	12	70	28	100	40
MCO405D	Compulsory	Dissertation					200	100

**SYLLABUS**  
**M.COM I TO IV SEM**

M.COM I<sup>st</sup> SEMESTER

ADVANCED ACCOUNTING

MCO-101

**Course Objective:** This course is designed to serve the needs of modern accounting principles, procedures and methods that are applied in preparations of financial statements and the proper uses that can be made of financial data.

**Subject Learning Outcomes:** After completing the course, the student shall be able to:

SO1: Memorize the basic terms, concepts and their application in accounting for business consolidations, and partnerships

SO2: Describe the Bank Reconciliation statement, Rectification of errors, npo.

SO3: Summarize concepts and procedures underlying the measurement and reporting of financial information dealing with business consolidations, and partnerships.

SO4: Demonstrate collaborative learning and problem solving.

SO5: Demonstrate an understanding of the concepts and procedures underlying the measurement and reporting of financial information dealing with business consolidations, and partnerships.

**Course Contents**

**UNIT-I** Final accounts Including Trading account, profit and loss account, Balance sheet (advanced with adjustment)

**UNIT- II** Bank Reconciliation statement, Rectification of errors, Accounting for non-profit organization.

**UNIT- III** Accounting for incomplete record, accounting for insurance claim.

**UNIT-IV** Investment accounting, voyage account, Insolvency account.

**UNIT- V Dissolution** of Partnership Firm including sales of firm and Amalgamation.

**References:-**

1. Gupta R.L. Radhaswamy M: Company Accounts; Sultan Chand and Sons, New Delhi.
2. Maheshwari S.N: Corporate Accounting; Vikas Publishing House, New Delhi.
3. Monga J.R, Abuja, Girish, and Sehgal Ashok: Financial Accounting: Mayur PaperBacks, Noida.
4. Shukla M.C., Grewal T .S. and Gupta S.C.: Advanced Accounts: S. Chand & Co. New Delhi,

5. Moore C.L. and Jacdicke R.K.: Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio.
6. Modi, Oswal & S.K. Khatik; Corporate Accounting in Hindi & English (both) College Book House, Jaipur.
7. Jain, Pareek & Khandelwal: Company A/c, Ramesh Book Depot, Jaipur
8. Jain & Narang: Financial A/c, Kalyani Pub. Delhi.
9. डॉ. रमेशमंगल-उन्नतलेखांकन-Advanced accounting
10. R.L. Gupta: Advanced Accounting
11. A.K. Sehgal: Advanced Accounting
12. Shukla Grewal: Advanced accounting
13. Agarwal M, Jain M: Advanced accounting

### **Teaching Learning Process**

Theory and numerical with examples, Practical Lab Lectures.

**Assessment Methods:** Class participation, Presentation, Practical's, Viva/ test, half & End semester Exam.

**Keywords:** Financial Statements, Depreciation, Inventory Valuation, for incomplete record, insurance claim, Investment accounting, voyage account, Insolvency account, of Partnership Firm, Dissolution, Amalgamation.

M.COM I<sup>ST</sup> SEMESTER

COST ANALYSIS & CONTROL

MCO-102

**Course Objective:** This course provides students with an understanding of cost analysis & control related to control, and decision making. The course covers including job and process costing, variance analysis, activity based costing and the balanced scorecard. Students are introduced to the application cost analysis and control tools for marginal costing, budgetary control, and standard costing.

**Subject Learning Outcomes:** After completing the course, the student shall be able to:

SO1: critically analyses and provide recommendations to improve the operations of organizations through the application of cost analysis & control techniques.

SO2: demonstrate mastery of costing systems, cost management systems, budgeting systems.

SO3: demonstrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of cost analysis and control.

SO4: evaluate the costs and benefits of different costing systems;

SO5: evaluate complex ideas and tolerate ambiguity in managerial and organizational problem-solving

**Course Contents**

**UNIT- I** Various cost concepts, Cost center and Cost unit, Methods and techniques of costing, Installation of costing system, Methods of inventory control, Overheads.

**UNIT-II** Process Accounting: Joint Products and by products, Equivalent production and inter process profit, operating cost.

**UNIT- III** Marginal costing; concept, Break even analysis, uniform costing and inter firm comparison, use of managerial costing in business decision.

**UNIT- IV** Budgetary control; Basic concept, preparation of functional budget, cost audit, objectives and advantages.

**UNIT- V** Standard costing and variance analysis.

**References:-**

1. डॉ. रमेशमंगल एवंसिंघई—लागतलेखांकन
2. OswalMaheshwari - Cost Accounting
3. M. Agarwal& M Jain - Cost Accounting
4. Jain &Narang - Cost Accounting

5. S.N. Mahehsvari - Cost Accounting

6. M.C. Agarwal- Cost Accounting

7. Jawaharlal- Cost Accounting

**Teaching Learning Process:** Theory and numerical with examples, Practical Lab Lectures.

**Assessment Methods:** Class participation, Presentation, Practical's, Viva/ test, half & End semester Exam.

**Keywords:** Cost, Cost Center,. Overheads, Process Accounting, Joint Products And By Products, Marginal Costing, Break Even Analysis, Budgetary Control, Standard Costing, Variance Analysis.

M.COM I<sup>ST</sup> SEMESTER

BUSINESS ENVIRONMENT

MCO-103

**Course Objective:**To provide knowledge of the environment in which businesses operate, the economic operational and financial framework with particular application to the transaction of insurance business.

**Subject Learning Outcomes:**After completing the course, the student shall be able to:

SO1: Explain the effects of government policy on the economic environment and insurance industry.

SO2: Outline how an entity operates in a business environment.

SO3: Describe how financial information is utilized in business.

SO 4: able to understanding about the various constituents of global business environment.

SO5: able to understand the benefits and cost of globalization.

SO6: able to understand concept of the various constituents of environment and their impact on businesses.

SO7: Analyze the principle and he different exchange rate regimes' impact on businesses.

**Course Contents**

**UNIT- I** Theoretical frame work of business environment – Concept, significance and nature of business environment; element of environment –internal and external, changing dimensions of business environment, Liberalization, privatization and globalization.

**UNIT- II** Economic environment of business – Significance and element of economic environment; Economic system and business environment; Economic planning in India, Government policies; industrial policy and licensing policy, Fiscal policy Monetary policy, EXIM policy.

**UNIT- III** Political and legal environment of business – Monopolistic restricted trade practice (MRTP) Act, Foreign exchange management acts (FEMA), Consumer protection act, and patent law.

**UNIT- IV** Socio cultural &international environment –social responsibility of business , characteristics, components ,scope ,relationship between society and business ,target of socio-cultural business environment ,social groups ,world trade organization(WTO), international monetary fund(IMF), Foreign investment in India.

**UNIT -V** Technological environment-Concept, online channels online services, advantage of online services, E-commerce, Electronic banking, franchise business.

**References:-**

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi
2. Ahluwalia, I.J.: Industrial Growth in India, Oxford University Press Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi.
4. Aswathappa, K: Legal Environment of Business, Himalaya Publication, Delhi.
5. Chakravarty, S.: Development Planning. Oxford University Press, Delhi.
6. Ghosh, Biswanath: Economic Environment of Business, Vikas Publication, New Delhi.
7. Govt. of India: Economic Survey, various issues.
8. Raj Agrawal and ParagDiwan, Business Environment; Excel Books, New Delhi.
9. Ramaswamy, V.S. and NamaKumari: Strategic Planning for Corporate Success, Macmillan, New Delhi.
10. Sengupta, N.K. Government and Business in India, Vikas Publication, New Delhi.

**Teaching Learning Process:** The teaching learning process will be based on lectures, presentations, and project work and cases studies.

**Assessment Tasks:** The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, project work, half and end semester examination

**Keywords :**Business, environment, Liberalization, privatization, globalization, Economic environment, industrial policy , licensing policy, Fiscal policy, Monetary policy, EXIM policy, MRTP, FEMA, WTO, IMF, Technological environment.



M.COM I<sup>ST</sup> SEMESTER

MANAGEMENT CONCEPTS

MCO-104

**Course Objectives:** To help the students gain understanding of the functions of management and provide them tools and techniques to be used in the performance of the managerial job, enable them to analyze and understand the environment of the organization, help the students to develop cognizance of the importance of management principles.

**Subject Learning Outcomes:** After completing the course, the student shall be able to:

SO1: Understand the concepts related to Business.

SO2: Demonstrate the roles, skills and functions of management.

SO3: Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.

SO4: Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.

**Course Contents**

**UNIT -I** Introduction: concept of Management, Scope and nature of management, approaches to management, human relation, behavioral and system approach.

**UNIT -II** Planning: concept of planning, objectives and components of planning, Nature and process of planning, Determination of objectives, Management by objectives (MBO), management by exception, concept, nature and process of decision making.

**UNIT -III** Organizing: concept, objectives, and element of organization, process and principles of organization, organization structure, and charts, span of management, Delegation of authority, Centralization and Decentralization.

**UNIT- IV** Directing: concept, nature, scope, principles and techniques of direction, communication, concept, process, and channel and media communication, barriers to effective communication, building communication system.

**UNIT -V** Controlling: concept, objectives, nature and process of control, levels and area of control, various control techniques, Z-theory of management, management education in India, objectives. Present position and difficulties.

**References:-**

- 1 डॉ. सुधाजी—प्रबंध अवधारणा व संगठनात्मकव्यवहार
- 2 जैनपी.सी. —संगठनात्मकव्यवहार
- 3 शाह व तांतेड़ —प्रबंधकीय अवधारणा

#### 4. Understanding Organization - Shukla

**Teaching Learning Process:** The teaching learning process will be based on lectures, presentations, and project work and cases studies.

**Assessment Tasks:** The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, project work, half and end semester examination

**Keywords:** Management, MBO, Organizing, Directing, communication, Controlling.

M.COM II<sup>ND</sup> SEMESTER  
ORGANIZATIONAL BEHAVIOR

MCO-201

**Course Objectives:** To develop theoretical and practical understanding of different components of individual and group behavior in organizational setting.

**Subject Learning Outcomes:** After completing this course the students will be able to:

**SO1:** Understand the theoretical development of organizational behavior and its importance in managing people at the work place.

**SO2:** Understand the behavior of the people as individual and members of the group.

**SO3:** Understand the foundation of group dynamics and the nature of conflict and its management.

**SO4:** Understand the Interpersonal Behavior.

**SO5:** Understand different types of organizational structures, organizational climate and to know the importance of organizational culture apart from learning how to deal with change and stress.

**Course Contents**

**UNIT-I** Organization: Concept, Types and significance, organization Goal and its determinants. Organization behavior: concept, nature and significance, organizational behavior models.

**UNIT-II** Personality: Concept, theories, Determinants and importance, Perception: concept, process and theories, Learning: concept, components, affecting factors and theories.

**UNIT-III** Motivation: Meaning, types and important elements, theories of motivation, Attitudes and values: Concept, factors, significance and theories.

**UNIT-IV** Interpersonal Behavior: Nature, Transactional Analysis, concept of group, Theories of group formation, Group cohesiveness, power and Authority.

**UNIT-V** 5 Organizational Conflicts: Causes and suggestions, developing sound, organizational climate, Management of change, concept and process of organization development.

**References:-**

1. C.vgupta- organizational behavior
2. G, s.sudha- organizational behavior
3. P.c Jain-- organizational behavior

**Teaching Learning Process:** The teaching learning process will be based on lectures, presentations, and project work and cases studies.

**Assessment Tasks:** The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, project work, half and end semester examination

**Keywords:** Organization Behavior, Goal and Its Determinants, Personality, Motivation. Interpersonal Behavior, Organizational Conflict.

M.COM II<sup>ND</sup> SEMESTER  
ADVANCED STATISTICAL ANALYSIS  
MCO-202

**Course Objectives:** The course is to provide a basic understanding of data analysis using statistics and to use computational tools on problems of applied nature.

**Subject Learning Outcomes:** After completing this course the students will be able to:

SO1: Carry out data analysis/statistical analysis

SO2: Effectively visualize the data.

SO3: Able to understand probability.

SO4: Able to understand sampling and analysis of variance.

SO5: Able to understand interpolation and extrapolation and regression analysis.

**Course Contents**

**UNIT-I** Theory of Probability- Probability Distributions, Binomial, Poisson and Normal Distribution.8 Hrs.

**UNIT-II** Theory of Sampling and Test of Significance.

**UNIT-III** Analysis of variance (including one way and two way classification), Chi-square Test.

**UNIT-IV** Interpolation and Extrapolation. Association of attributes.

**UNIT-V** Regression Analysis, Statistical Decision Theory: - Decision under Risk and Uncertainty, Decision Tree Analysis.

**References:-**

1. Shukla and Sahai- Advanced Statistical Analysis
2. Gupta B.N- Advanced Statistical Analysis
3. K.N.Nagar- Advanced Statistical Analysis

**Teaching Learning Process:** This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. The course would involve lectures supported by group tutorials, open ended projects and self-study.

**Assessment Methods:** Class participation, tutorial assignments and presentations, class tests, and half End semester Exam.

**Keywords:** Probability, Sampling, variance, Chi-square Test, Interpolation, Extrapolation. Association of attributes, Regression Analysis.



M.COM II<sup>ND</sup> SEMESTER  
FUNCTIONAL MANAGEMENT  
MCO-203

**Course Objectives:** The course is providing basics of functional management. The students will learn how successful managers manage resources through organizational functions in order to effectively and efficiently achieve organizational objectives.

**Subject Learning Outcomes:** After completing this course the students will be able to:

SO1: able to understand basic concepts of functional management.

SO 2: student able to capitalization in business operation.

SO 3: able to understand marketing management and personal management.

SO 4: able to understand advertising management.

SO 4: able to understand production management

**Course Contents**

**UNIT-I** financial Management: Concept Nature and objectives, Functions of financial manager, Financial Planning- Nature, need and influencing factors, characteristics of a sound financial plan.

**UNIT-II** Capitalization: Concept and Theories, over and Under capitalization, capital structure, balanced capital structure, Trading on equity, Leverage: financial and leverage.

**UNIT-III** Marketing management: concept nature and scope of marketing, functions of marketing management, marketing mix, Advertising management: meaning objectives, functions of and scope, Media of advertising, selecting an advertising media Essentials of a good advertising copy, Meaning of sales promotion, importance, limitations and methods of sales promotion.

**UNIT-IV** Personnel Management: Concept ,functions ,scope ,and importance ,significance of man -power planning, sources of recruitment, characteristics of good recruitment policy, concept of selection , selection procedure, importance of employee training, methods of training.

**UNIT-V** production Management- Concept, importance, scope and functions, types of production systems, concept of production planning, objectives, elements and steps. Procedure of production control, process of new product development, concept of product diversification, standardization, simplification and specialization.

**References:-**

1. Motihar .M -Functional Management
2. J.K.Jain- Functional Management, PrateekPrakashan Allahabad

**Teaching Learning Process:** This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. The course would involve lectures supported by group tutorials, open ended projects and self-study.

**Assessment Methods:** Class participation, tutorial assignments and presentations, class tests, and half End semester Exam

**Keywords:** Functional Management, Marketing Management, Advertising Management, Production Management,



M.COM II<sup>ND</sup> SEMESTER

CORPORATE LEGAL FRAME WORK

MCO-204

**Course Objectives:** The purpose of this course is to define fundamental legal frame work regarding of company Act, negotiable instrument, consumer protection Act, and regulatory environment of international business, and examine various consumer laws as applied to business and individuals.

**Subject Learning Outcomes:** After completing this course the students will be able to:

SO1: Describe the legal system and the legal environment of business.

SO2: able to understand the relationship of ethics and law in business.

SO3: Define relevant legal terms in business.

SO4: Explain various Acts that apply to business and business transactions.

SO5: Describe corporate legal frame in the global context.

SO6: Describe current law, rules, and regulations related to settling business disputes

**Course Contents**

**UNIT-I** The companies act, 1956 (Relevant Provisions) : Definition , types of companies, memorandum of association , Article of association, Prospectus , share capital and membership, Meetings and Resolutions, Company management Remuneration, winding up and dissolution of companies.

**UNIT-II** The negotiable instruments Act, 1881: Definition, types of negotiable instruments, Negotiation Holder and holder in due course, Endorsement and Crossing of cheque; presentation of negotiable instruments.

**UNIT-III** MRTP Act 1969: Monopolistic trade practice; Restrictive trade practices; unfair trade practices.

**UNIT-IV** The consumer protection Act, 1986; salient features; Definition of consumer right of consumer; Grievance redressal machinery.

**UNIT-V** Regulatory Environment for International business: FEMA, WTO, Regulatory Framework of WTO, Basic principles and its character, WTO provisions relating to preferential treatment to developing countries; regional groupings, technical standard, anti -dumping duties and other non-Tariff barriers. Custom valuation and dispute settlement, TRIP and TRIMS

**References:-**

1. Jain Narang -Corporate Legal Frame Work
2. Rastogi U.S and Shukla- Corporate Legal Framework.

**Teaching Learning Process:** This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. The course would involve lectures supported by group tutorials, open ended projects and self-study.

**Assessment Methods:** Class participation, tutorial assignments and presentations, class tests, and half End semester Exam

**Keywords:** Corporate ,legal, company Act, negotiable instruments, MRTP, The consumer protection Act, FEMA,WTO , regional groupings, technical standard, anti -dumping duties , TRIP

**M.COM III<sup>RD</sup> SEMESTER**

**MANAGERIAL ECONOMICS**

MCO-301

**Course Objectives:** The objective of the course is to acquaint students with the basic principles managerial economics for developing the understanding of theory of the demand production functions, business cycles, profit management, which would help them in managerial decision-making processes.

**Subject Learning Outcomes:** On completion of this course, the student should be able to:

**SO1:** Describe the nature and scope of managerial economics, demand analysis and growth model of the firm.

**SO2:** Learn the techniques of production function and cost analysis.

**SO3:** Comprehend the market forms and apply the pricing techniques to determine the price of factors of production.

**SO4:** Describe the trade cycles in the open economy and exchange rate determination

**Course Contents**

**UNIT-I Meaning of Managerial economics:** Nature and Scope of Managerial economics, Managerial Economist: Role and Responsibilities, fundamental economic concepts **Profit** Maximization Theory.

**UNIT-II Demand Analysis:** Elasticity of Demand, Introduction Explanation Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory.

**UNIT-III Production Function:** Law of Variable Proportions, Law of Returns to Scale.

**UNIT-IV Business Cycles:** Nature and Phases, Theories of Business Cycles.

**UNIT-V Profit Management:** Measurement of Profit, Concept of Risk and Uncertainty.

**References:-**

1. Chopra, O.P. Managerial Economics, Tata McGraw Hill, Delhi.
2. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
3. Varshney, RL and Maheshwari, KL Managerial Economics; Sultan Chand and Sons New Delhi.
4. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
5. Sinha V.C - Managerial Economy
6. Varshney R.C.- Managerial Economics

7. Shrivastava O.S. Managerial Economics Quality Publishing Company, Bhopal

**Teaching Learning Process:** The teaching learning process will be based on lectures, presentations, and project work and cases studies.

**Assessment Tasks:** The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, project work, half and end semester examination

**Keywords:** Managerial economics, Profit Maximization Theory, Demand, Production Function, Business Cycles. Profit Management

**M.COM III<sup>RD</sup> SEMESTER**

**TAX PLANNING AND MANAGEMENT**

MCO-302

**Course Objectives:** This course is designed to make the students aware of the tax planning and management. Understanding the concept of tax planning and areas of tax and tax planning & setting up new business, financial decisions, and tax assessment.

**Subject Learning Outcomes:** On completion of this course, the student should be able to:

SO1: able basics concept of tax planning.

SO2: able to describe how the provisions in the tax laws can be used for tax planning.

SO3: able to explain different types of incomes and their taxability and expenses and their deductibility.

SO4: able to tax planning and financial decisions and tax assessment.

SO5: able to state the use of deductions of expenses to reduce the taxable income.

**Course Contents**

**UNIT-I Concept of Tax Planning:** Meaning, Scope, Importance, Objectives of Tax Planning

**UNIT-II Areas of Tax Planning:** Ownership Aspect, Activity Aspects & Vocational Aspects, Nature of the Business & Tax Planning.

**UNIT-III Tax Planning and Setting up New Business:** Deductions Available to New Industrial Undertakings, Amalgamation, Merger and Tax Planning. Special Tax Provisions - Tax Provisions Relating to Free Trade Zones, Infrastructure Sector & Backward Areas.

**UNIT-IV Tax Planning and Financial Decisions:** Capital Structure Decision Dividend, Inter Corporate Dividend, Bonus Shares.

**UNIT-V Tax Assessment:** Introduction, Difference between Tax Planning and Tax

Management, Areas of Tax Management, Return of Income and Assessment, Penalties and Prosecutions, Appeals and Revisions.

**References:-**

1. Ahuja, G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax; Bharat Law House, New Delhi.
2. Lakhotia, R.N.; Corporate Tax Planning; Vision Publication, Delhi.
3. Singhania, V.K. Direct Taxes: Law and Practice; Taxman's Publication, Delhi.
4. Sainghania, Vinod K; Direct Tax Planning and Management; Taxman's Publication, Delhi.-

Tax Planning and Management

5.Mehrotra S.- Tax Planning and Management

6.Lakhotia - Tax Planning and Management

7.SaklechaShripal - Tax Planning and Management

8.Goyal R.S. - Tax Planning and Management

**Teaching Learning Process:** The teaching learning process will be based on lectures, presentations, and project work and cases studies.

**Assessment Tasks:** The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, project work, half and end semester examination

**Keywords:** Tax Planning, Tax Areas, Setting Up New Business, Financial Decisions, Tax Assessment.

**M.COM III<sup>RD</sup> SEMESTER**

**ENTREPRENEURSHIP DEVELOPMENT**

MCO-303

**Course Objective:** To inculcate the spirit of entrepreneurship among the learners so as to ensure their entrepreneurial desire resulting into promotion of a venture and development programme.

**Subject Learning Outcomes:** After completing the course, the student shall be able to:

SO1: understand the concept of entrepreneurship and socio-economic environment.

SO2: link the individual's capability and promotion an venture.

SO3: understand **Entrepreneurial Development Programme.**

SO4: understand **Entrepreneurship and Industrial Development.**

SO5: understand various industrial Policy of the Government.

**UNIT-I Entrepreneur:** Definition, emergence of Entrepreneurial class; Theories of Entrepreneurship, Socio-economic Environment and Entrepreneur.8 Hrs.

**UNIT-II Promotion of a venture:** Opportunity analysis, External Environmental forces, economic, Social, Technological and Competitive factors, Establishment of a new unit.

**UNIT-III Entrepreneurial Behavior:** Innovation and Entrepreneurship, Entrepreneurial Behavior, Social Responsibility.

**UNIT-IV Entrepreneurial Development Programme:** Entrepreneurial Development Programme relevance and achievements, role of Government in organizing such Programmes.

**UNIT-V Entrepreneurship and Industrial Development:** Planning and growth of industrial activities through industrial Policy of the Government, Role of Industrial Estates, Role of Central and State level Promotional Services.

**References:-**

- 1.Kenneth R Van Voorthis: Entrepreneurship and small business management.
- 2.Hass School hammer & Arthur Kuri: Entrepreneurship and small
- 3.Sharma RA. : Entrepreneurial Change in Indian Industries.
- 4.Dhar P.N. and Lydall H.F. The role of small enterprises in Indian Economic Development.
- 5.Shukla M.B - Entrepreneurship Development
- 6.जैन, डॉ० जिनेन्द्रकुमार, उद्यमिता-विकास, म.प्र. हिन्दीग्रन्थअकादमी, भोपाल

7. रमेशमंगल, उद्यमिता-विकास

**Teaching Learning Process:** Direct interactive class room teaching method along with practical cases may be put before the learners so as to promote entrepreneurial propensity among the students.

**Assessment Methods:** Class tests/Assignments, Class participation, Presentations, half semester End-semester examination

**Keywords** socio-economic environment, Promotion of a venture, Entrepreneurial Behavior, Entrepreneurial Development Programme, Entrepreneurship and Industrial Development.



## M.COM III<sup>RD</sup> SEMESTER

### ACCOUNTING FOR MANAGERIAL DECISIONS

MCO-304

**Course Objective:** Enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

**Subject Learning Outcomes:** After completing the course, the student shall be able to:

SO1: understand thoroughly the conceptual framework of Management Accounting.

SO2: understand the **Nature and Limitations of Financial Statements**

SO3: understand the **Fund Flow analysis and Cash Flow analysis.**

SO4: understand preparation of various types of budgets and budgetary control system as a tool of managerial planning and control;

SO5: able to understand **Management Reporting System and** Responsibility Accounting.

**UNIT-I Management Accounting:** Its meaning, nature and importance. Difference Of Management accounting with Cost Accounting and Financial accounting 8 Hrs.

**UNIT-II Nature and Limitations of Financial Statements:** Needs and objectives of Financial Analysis. 8 Hrs.

**UNIT-III Fund Flow analysis and Cash Flow analysis** (Application of A.S.-3). 8 Hrs.

**UNIT-IV Capital Budgeting:** Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals. 8 Hrs.

**UNIT-V Management Reporting System:** Types of Reports, Responsibility Accounting 8 Hrs.

### SUGGESTED READINGS

- 1 M.R. Agarwal – Accounting for Managers
- 2 Agarwal&Agarwal – Accounting for Managers
- 3 Agarwal, Jain & Jain – Management Accounting
- 4 अग्रवाल एवं जैन—प्रबंधकीय लेखांकन
- 5 गुप्ता एस.पी. –प्रबन्धकीय लेखांकन

**Teaching Learning Process:** The teaching learning process will be based on lectures, presentations, and project work and cases studies.

**Assessment Tasks:** The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, project work, half and end semester examination

**Keywords:** Management Accounting, Financial Statements, Fund Flow analysis and Cash Flow analysis, Long Terms Investment Decision, Management Reporting System, Responsibility Accounting

**M.COM III<sup>RD</sup> SEMESTER**

SYNOPSIS

MCO-305

**M.COM IV<sup>TH</sup> SEMSETER**  
SPECIALIZATION SUBJECT GROUP (A) “MARKETING MANAGEMENT”

ADVERTISING AND SALES MANAGEMENT

MCO-401A

**Course Objectives:** To develop an in-depth understanding of the modern concepts and latest techniques of advertising, personal selling and sales force management which is an integral area of marketing.

**Subject Learning Outcomes:** The successful completion of the course shall enable the student:

**SO1:** To know the basics of marketing communication and the processes.

**SO2:** To develop an understanding of strategic and tactical level decisions involved in development of an advertisement and their application

**SO3:** To know about possible arrangements for organizing and evaluating advertising efforts

**SO4:** To comprehend the ethical issues and social aspects of advertising.

**SO5:** To understand the process involved in personnel selling, its management and its implications for relationship development.

**SO6:** To explain the decisions involved in planning and organizing the sales efforts.

**SO7:** To explain the decisions involved in sales force management and the related issues

**Course contents**

**UNIT-I Introduction:** Concept, Scope, Objectives and Functions of advertising. Role of advertising in marketing mix and the advertising process. Legal, ethical and social aspect of advertising. 8 Hrs.

**UNIT - II Pre-launch Advertising Decision:** Determination of target audience, Advertising media and their choice. Advertising measures, Layout of advertisement and advertising appeal, advertising copy.

**UNIT - III Promotional Management:** Advertising department, Role of advertising agencies and their selection, Advertising budget, Evaluation of Advertising effectiveness.

**UNIT -IV Personal Selling:** Meaning and Importance of personal selling, Difference between personal selling, Advertising and sales promotion. Methods and procedure of personal selling.

**UNIT - V Sales Management:** Concept of sales management, Objectives and Functions of sales managements. Sales organization, Management of sales force and Sales force objectives, Sales force recruitment, selection, training, compensation and evaluation.

**References:-**

1. Philip Kotler – Marketing Management
2. Sontaka – Marketing Management
3. P.C. Tripathi – Marketing Management
4. Bhadad&Porwal – Marketing Management
5. tSuftusUnzdqekj&foi.ku ds fl)kUr e-iz- fgUnhxzUFkvdkeh] Hkksiky

**Teaching Learning Process:** The teaching learning process will be based on lectures, presentations, and project work and cases studies.

**Assessment Tasks:** The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, project work, half and end semester examination

**Keywords:** Advertising, Layout, appeal, Advertising copy, Promotional Management, Personal Selling, Sales Management, recruitment, selection, training.

**M.COM IV<sup>TH</sup> SEMSETER**  
SPECIALIZATION SUBJECT GROUP (A) “MARKETING MANAGEMENT”

CONSUMER BEHAVIOUR

MCO-402A

**Course Objective:** To provide an in-depth understanding of the consumer buying processes and their determinants as relevant for marketing decision making.

**Subject Learning Outcomes:** The successful completion of this course shall enable the student:

**SO1:** To understand consumer behavior and its relationship

**SO2:** To understand the process of consumer decision making and its application;

**SO3:** To describe the underlying variables resulting into differences in consumer decision making;

**SO4:** To understand the attitude-behavior relationship and its related models;

**SO5:** To know the socio-cultural, class, factors affecting consumer decision making.

**Course Contents**

**UNIT - I Introduction:** Meaning and Significance of consumer behavior, Determinants of consumer behavior, Consumer behavior vs. buyers ‘behavior, Consumer buying process and consumer movement in India.

**UNIT - II Organizational Buying Behaviors and Consumer Research:** Characteristics and Process of organizational buying behavior Determinants of organizational buying behavior. History of consumer research and Consumer research process.

**UNIT - III Consumer Needs and Motivations:** Meaning of motivation, Needs and Goals, Dynamic nature of consumer motivation, Types and systems of consumer needs, measurement of motives and Development of motivational research.

**UNIT - IV Personality & Consumer Behavior:** Concept of personality, theories of personality, Personality and understanding, consumer diversity, self and self-images.8

**UNIT - V Social Class and Consumer Behavior:** Meaning of social class, Measurement of social class, Lifestyle profiles of the social class, Social-class mobility, Affluent and Non-affluent consumer, Selected consumers behaviour, applications of social class.

**References:-**

1. Philip Kotler – Marketing Management
2. Jain, Jinendrakumar - Marketing Management

**Teaching Learning Process:** The teaching learning process will be based on lectures, presentations, and project work and cases studies.

**Assessment Tasks:** The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, project work, half and end semester examination

**Keywords:** Consumer behavior, organizational buying behavior, Consumer research, Consumer Needs and Motivations, Personality, Social Class

**M.COM IV<sup>TH</sup> SEMESTER**

**SPECIALIZATION SUBJECT GROUP (A) “MARKETING MANAGEMENT”**

**RURAL & AGRICULTURAL MARKETING**

MCO-403A

**Course Objectives:** Rural and agriculture markets represent a substantial portion of the Global Marketplace. Despite of huge potential, rural markets and agriculture markets have been traditionally ignored by most multinationals from advanced countries. The course introduces the student to the various aspects of Indian rural & agriculture markets as the study of rural marketing has become significant because of the saturation of the urban markets and the increase in the purchasing power of the rural population.

**Subject Learning Outcomes:** The successful completion of this course shall enable the student:

SO1: Explore the various facets of rural & agriculture marketing and develop an insight into rural agriculture marketing regarding different concepts and basic practices in this area.

SO2: Identify the challenges and opportunities in the field of rural & agriculture marketing for the budding managers and also expose the students to the rural and agriculture market environment and the emerging challenges in the globalization of the economies.

SO3: To acquaint the students with the appropriate concepts and techniques in the area of rural & agriculture marketing.

SO4: Apply adaptations to the rural and agriculture marketing mix (4 A's) to meet the needs of rural consumers.

SO5: Understand the concept of Rural Market in India.

**Course contents**

**UNIT - I Rural Marketing:** Position of Indian rural marketing and Approach to rural markets of India, Rural consumer and demand dimensions and Market segmentations, Channels of distribution and physical distribution Product management, Marketing communication and sales force tasks.

**UNIT - II Agricultural Marketing:** Concept, Nature, Scope and Subject matter, Classification of agricultural products and their difference with manufactured goods. Agriculture market: Meaning, Components, Dimensions and Classification. Market structure: Dynamics of market structure, Components of market, structure and Market forces.

**UNIT - III Market Management and Channel Strategy:** Modern marketing management and agricultural products, Structured organized markets-commodity exchange and produce exchange, Cash market, Forward dealing, Exchange market, Speculative market, Channels of distribution for consumer goods, Agricultural consumer goods and Agricultural raw materials.



**UNIT - IV Rural Market in India:** Regulated market, Genesis of regulated market in India, Limitations in present marketing regulation, Advantages and Limitations of regulated market, Organization of regulated market, Future of regulated and regulated markets in India.

**UNIT - V Marketing of Farm Products:** Packaging - Packing and Packaging, Packing material. Transportation Advantages, Means of transport and Transportation cost. Grading and Standardization - Meaning, Type, Criteria, Labeling and specification, storage, Warehousing, Processing and Selling.

**References:-**

1. Marketing Management – Sontaka
2. Marketing Management – R.L. Vashney
3. Marketing Management – Bhadada&Porwal
4. Marketing Management – Jain J.K.

**Teaching Learning Process:** The teaching learning process will be based on lectures, presentations, and project work and cases studies.

**Assessment Tasks:** The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, project work, half and end semester examination.

**Keywords:** Rural and agriculture markets, agricultural products, Channel Strategy, Rural Market in India, Marketing of Farm Products.

**M.COM IV<sup>TH</sup> SEMSETER**

SPECIALIZATION SUBJECT GROUP (A) “MARKETING MANAGEMENT”

INTERNATIONAL MARKETING

MCO-404A

**Course Objective::**The course is designed to equip students with the knowledge of marketing of all types of services.

**Subject Learning Outcomes:**The successful completion of this course shall enable the student:

SO1: To apply the concept and theories of international marketing to understand the environment.

SO2: To identify data, information, and evidence related to international business opportunities and threats relevant in the current world;

**Course cintentns**

**UNIT -I International Marketing:** Meaning, Scope, Nature and Significance. International Marketing Environment - Internal and External Environment, International Market, Orientation, Identification and Selection of foreign market, Functions and qualities of an Export Manager.

**UNIT -II Export Organization:** Meaning, affecting factors and types, Overseas Product Development: its concept and methods, pricing and its factors, Methods, of Pricing, Price quotation.

**UNIT - III NDirect Trading and Indirect Trading:** Meaning and Methods, Methods of Payment in International Marketing.

**UNIT -IV Export Credit:** Meaning, Nature, Influencing factors and significance, Methods of Export Credit, Export Credit and Finance in India. Risk in Export Trade, Role of the Export Credit Guarantee Corporation of India Limited, The Export-Import Bank of India.

**UNIT - V Export and Import Procedure :** Documentation in foreign trade, Bilateral and Multilateral Trade Agreements, Its meaning, objective, types and significance, SAARC, Role of WTO in Foreign Trade.

**References:-**

1. International Marketing – V.S. Rathore

**Teaching Learning Process:** The teaching learning process helps students to become more effective learners in the course. It includes lectures, case study discussions, individual, group presentation and projects.

**Assessment Methods:** The assessment methods of this course include class tests, assignments, project evaluations and class presentations.

**Keywords:** International marketing, Product, international pricing, international distribution, Promotion, Packaging, Labeling, foreign sales management, Marketing Environment export and import.

**M.COM IV<sup>TH</sup> SEMSETER**

SPECIALIZATION SUBJECT GROUP (A) "MARKETING MANAGEMENT"

DISSERTATION

MCO405A

**M.COM IV<sup>TH</sup> SEMSETER**

SPECIALIZATION SUBJECT GROUP (B) “FINANCIAL ANALYSIS & CONTROL”

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

MCO-401B

**Course Objective:** To equip the students with essential tools, techniques, models and investment theory necessary for analyzing different types of securities, making sound investment decisions and optimal portfolio choice.

**Subject Learning Outcomes:** After successful completion of this course the student should be able to:

**SO1:** Understand the environment of investment and risk return framework.

**SO2:** Analyze bonds in terms of valuation, yields and risks as well as build up immunized bond portfolio.

**SO3:** Understand The Stock Exchange In India.

**SO4:** Construct, analyze, select and evaluate portfolios along with a deep understanding of Capital market theory and associated models.

**SO5:** Understand and analyze Emerging Trends in India Capital Market.

**Course Contents**

**UNIT - I** Investment: Concept, objectives and types, Investment and speculation, Factors of Sound Investment. Financial Markets: Meaning and Types, Investment opportunities available in India.

**UNIT - II Concepts of Return and Risk:** Sources and Types of Risk, Measurement of Risk, Concept of Portfolio Management, Portfolio selection, Markowitz, Model, Capital Assets Pricing Model.

**UNIT -III Fundamental Analyses:** Economic Analysis, Industry Analysis and Company Analysis, Technical Analysis: Dow Theory, Elliott wave Theory, Charting, Efficient Market Hypothesis

**UNIT - IV Stock Exchange in India:** B.S.E., N.S.E., O.T.C., Interconnected Stock, Exchange In India, Stock Indices and their computation, SEBI: Their Power and Functions.

**UNIT - V Emerging Trends in India Capital Market:** Depositories and Script less Trading, Book Building, Stock Lending Scheme, Rolling Settlement, Green Shoe Option, Responsibilities and code of conduct for portfolio manager.

**References:-**

1. Investment Management - R.P. Rastogi

2. Security Analysis and Portfolio Management - P. Pandian
3. Security Analysis and Portfolio Management - S. Guruswami
4. Security Analysis and Portfolio Management - Jordon / Fischer

**Teaching Learning Process:** The teaching learning process helps students to become more effective learners in the course. It includes lectures, case study discussions, individual, group presentation and projects.

**Assessment Methods:** The assessment methods of this course include class tests, assignments, project evaluations and class presentations.

**Keywords:** Security, Investment, Portfolio, SEBI, Return and Risk, Fundamental Analysis, Capital Market.

**M.COM IV<sup>TH</sup> SEMSETER**

SPECIALIZATION SUBJECT GROUP (B) “FINANCIAL ANALYSIS & CONTROL”

STRATEGIC FINANCIAL MANAGEMENT

MCO402B

**Course Objectives:** To equip the students to develop cognizance of the importance of Strategic Financial Management in corporate valuation, describe how people analyze the corporate leverage under different conditions and understand why people value different corporates in different manner, EBIT, Dividend Decisions, WCM.

**Subject Learning Outcomes:** On completion of this course, the students will be able to

SO1. Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure

SO2. Apply the Leverage and EBIT EPS Analysis associate with Financial Data in the corporate

SO3. Analyze the complexities associated with management of cost of funds in the capital Structure

SO4. Demonstrate how the concepts of financial management and investment, financing and dividend policy decisions.

SO5. Demonstrate how risk is assessed

**Course Contents**

**UNIT -I Leverage Analysis:** Concept of Time Value of Money, Financial and Operating Leverage.

**UNIT - II Earning Before Interest & Tax (EBIT) :** EPS Analysis, Financial Break-Even level, Indifference level of EBIT, Value of the Firm: Net Income and Net operating Income Approach, Traditional Approach, MM Hypothesis.

**UNIT -III** Value of Equity and Preference Share, Valuation of debentures.

**UNIT -IV Dividend Decision:** Relevance and Irrelevance of Dividend Policy, Dividend Policy and Retained Earnings, Stability of Dividends, Legal Constraints, Bonus Share.

**UNIT - V Working Capital Analysis:** Concept Needs and Affecting factors, Methods of Financing of working capital, Working Capital Monitoring and control. Estimation of working capital.

**References:-**

1. Strategic Financial Management - G.P. Lakhotia
2. Strategic Financial Management (Hindi) - N.P. Agarwal

**Teaching Learning Process:** The teaching learning process helps students to become more effective learners in the course. It includes lectures, case study discussions, individual, group presentation and projects.

**Assessment Methods** The assessment methods of this course include class tests, assignments, project evaluations and class presentations.

**Keywords:** Leverage, Working, Capital Management, Dividend Decisions, EBIT, Equity, Debentures.



**M.COM IV<sup>TH</sup> SEMSETER**

SPECIALIZATION SUBJECT GROUP (B) “FINANCIAL ANALYSIS & CONTROL”

PROJECT PLANNING AND MANAGEMENT

MCO-403B

**Course Objectives:** To make them understand the concepts of Project Management for planning to execution of projects.

**Subject Learning Outcomes:** On completion of this course, the students will be able to:

SO 1. Understand project characteristics and various stages of a project.

SO 2. Understand the conceptual clarity about project organization and feasibility analyses – Market, Technical, Financial and Economic.

SO 3. Analyze the learning and understand techniques for Project planning, scheduling and Execution Control.

**Course contents**

**UNIT -I Project:** Meaning, Characteristics and steps, Project Life Cycle, Causes of Project Failure. Role and qualities of a project Manager Classification of project, Project Identification, Sources of project ideas, Considerations for initial selection of projects.

**UNIT - II Project Formulation:** Pre-feasibility study, Project Feasibility Analysis: Market Analysis, Technical Analysis, Financial Analysis, Economic Analysis.

**UNIT -III Project Finance:** Direct Financial Assistance, Bridge Loans, Specific assistance scheme of Financial Institutions. Project Organization structure, Selection of project manager. Authority and Responsibilities of project manager.

**UNIT - IV Project Implementation:** Pre-requisites for successful implementation. Project Management Systems; characteristics, Necessity, Project Management Information System.

**UNIT - V Project Audit:** Ex-post project evaluation, Human aspect of project management, Environment Appraisal of Projects (a brief review).

**References:-**

1. N.P. Agarwal - Project Planning & Management
2. Prasanna Chand - Project Planning & Management
3. Chowdhri S.C - Project Planning & Management
4. Singh Narendra - Project Planning & Management
5. vxzoky flag o feJk&ifj;kstukfu;kstu] jes'kcqdfMikst;iqj

**Teaching Learning Process:** The teaching learning process helps students to become more effective learners in the course. It includes lectures, case study discussions, individual, group presentation and projects.

**Assessment Methods:** The assessment methods of this course include class tests, assignments, project evaluations and class presentations.

**Keywords:** Project, Project Formulation, Project Finance, Implementation, Audit.

**M.COM IV<sup>TH</sup> SEMSETER**

SPECIALIZATION SUBJECT GROUP (B) “FINANCIAL ANALYSIS & CONTROL”

INDIAN FINANCIAL SYSTEM

MCO-404B

**Course Objective:** This course aims at providing the students the intricacies of Indian financial system for better financial decision making.

**Subject Learning Outcomes:** At the end of the course, students will be able to:

SO1: Outline the structure and functions of the Indian financial system.

SO2: Illustrate the functioning of depository and custodians and financial derivatives, future, option, credit rating.

SO3: understanding the mutual fund.

**Course Contents**

**UNIT -I Introduction to Financial System:** Components, functions, Nature and Role, Relationship between financial system and Economic growth.

**UNIT - II Money Market in India:** Meaning, functions, Development of Money Market in India, Money Market Instruments. Capital Market: Meaning, functions and reforms.

**UNIT -III Depositories and Custodians:** Depository System NSDL, CSDL, Stock Holding Corporation of India. Derivatives Market, Concept, Benefits and Need. Types of Financial derivatives, forward and future contracts, Options, Futures, Types and Benefits.

**UNIT - IV Credit Rating:** Concept and significance, Credit Rating Agencies in India, Factoring and Forfeiting.

**UNIT - V Mutual Funds:** Introduction, History, Types, Organization, Regulation over Mutual Funds, Financial, Objectives of Financial system reforms.

**References:-**

1. Indian Financial System - B. Pathak
2. Indian Financial System - Khan & Jain
5. डॉ. वी.एस. श्रीवास्तव

**Teaching Learning Process:** The teaching learning process helps students to become more effective learners in the course. It includes lectures, case study discussions, individual, group presentation and projects.

**Assessment Methods:** The assessment methods of this course include class tests, assignments, project evaluations and class presentations.

**Keywords:** Indian Financial System, Money Market, NSDL, CSDL, Derivatives, Credit Rating, Mutual Funds.

**M.COM IV<sup>TH</sup> SEMSETER**

SPECIALIZATION SUBJECT GROUP (B) “FINANCIAL ANALYSIS & CONTROL”

DISSERTATION

MCO405B

**M.COM IV<sup>TH</sup> SEMSETER**

**SPECIALIZATION SUBJECT GROUP(C) “ACCOUNTING”**

**CORPORATE ACCOUNTING**

**MCO-401C**

**Course Objective:** To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements.

**Subject Learning Outcomes:** After completing the course, the student shall be able to:

SO1: develop an understanding of accounting for share capital and debentures.

SO2: Prepare Final Accounts of Companies.

SO3: develop understanding of banking and insurance companies.

SO4: understand the accounting for internal reconstruction and liquidation of company..

SO5: understanding valuation of goodwill and shares.

**Course Contents**

**UNIT - I** Issue and Forfeiture of shares. Accounting for Redemption of Preference Share and Debenture, Buy back of Equity Share, Bonus Shares.

**UNIT - II** Company Final Accounts AS-4, AS-5, Disposal of Profit.

**UNIT -III** Mergers of Companies AS-14

**UNIT - IV** Internal Reconstruction of a Company, Liquidation of a company.

**UNIT - V** Valuations of Goodwill and Shares.

**References:-**

1. Modern Accountancy - Mukharjee, Haif
2. Advance Accountancy Vol-2 - A.K. Sehgal
3. Advance Accountancy Vol-2 - R.L. Gupta
4. Advance Accountancy Vol-2 - Shukla&Grewal
5. रमेशमंगल-निगमीय लेखांकन
6. अग्रवाल एवं जैन-निगमीय लेखांकन

**Teaching Learning Process:** The pedagogy would involve discussion of theory substantiated with numerical al live examples taken from business world.

**Assessment Methods:** Class participation, Presentation, Practical's, test, half End semester Exam.

**Keywords:** Redemption of shares, Financial Statements, disposal of profit, Amalgamation, holding company. Internal Reconstruction of a Company, Liquidation of a company, Goodwill and Shares.

**M.COM IV<sup>TH</sup> SEMSETER**

**SPECIALIZATION SUBJECT GROUP(C) “ACCOUNTING”**

**COST ADMINISTRATION AND CONTROL**

**MCO-402C**

**Course Objectives:** Examination of the accounting practices to record and control material, labor, and overhead costs. Study includes job-order, process cost and standard cost systems for manufacturing and service firms.

**Subject Learning Outcomes:** After completing the course, the student shall be able to:

SO1: able to understand the cost concepts, cost behaviors, and cost accounting techniques that are applied to manufacturing and service businesses.

SO2: Apply cost concepts and budgeting process.

SO3: Determine the pricing strategy.

SO4: Analyze the various cost aspect.

SO5: Discuss the various techniques available to measure TQM

**Course contents**

**UNIT -I** Application of Marginal Costing, Key factor analysis, Profit planning, optimum product mix, Make or Buy decision, Price fixation, Discontinuance of product, Diversification of product line, Acceptance of new order, close down decision.

**UNIT - II Budgeting Process:** Budget Manual, Zero Base Budget, Planning, Programming, Budgeting system, Performance Budgeting, Disposal of variance in standard costing, Transfer Pricing: Meaning, necessity and methods.

**UNIT - III Pricing Strategy :** Factors influencing, product pricing, Pricing decision process, Pricing Methods: Cost plus pricing, Standard cost pricing, Marginal cost pricing, Pricing for target rate of return : Added value, Method of Pricing, Differential cost pricing, Going rate pricing, Opportunity cost pricing, Administered Pricing, Export pricing, Skimming and penetration pricing policy, Price discrimination target pricing, Non-financial factors of pricing.

**UNIT - IV** Cost reduction and cost control, cost control process, Cost Reduction Process, Planning for cost Reduction Techniques for cost control and reduction, Value Analysis, Inventory control Techniques.

**UNIT - V** Total Quality Management (TQM) in costing, Material Requirement Planning, Manufacturing Resource Planning, Product Life Cycle Costing, Feedback control system, Activity Based costing, Target costing, Enterprises Resource Planning, Synergy Benchmarking, Business Process Outsourcing (BPO)

**References:-**



1. Cost Accounting - JawaharLal
2. Cost Accounting - M.N. Arora
3. Cost Accounting - Ravi M. Kishore
4. Cost Accounting - M.L. Agarwal
5. Cost Accounting - R.N. Khandelwal
6. Cost Accounting - M.L. Oswal
7. Cost Accounting - Mahesh Agarwal
8. Cost Accounting - B.L.M. Nigam

**Teaching Learning Process:** The pedagogy would involve discussion of theory substantiated with numerical al live examples taken from business world.

**Assessment Methods:** Class participation, Presentation, Practical's, test, half End semester Exam.

**Keywords:** Marginal Costing, Budgeting Process, Pricing Strategy, TQM.

**M.COM IV<sup>TH</sup> SEMSETER**

**SPECIALIZATION SUBJECT GROUP(C) “ACCOUNTING”**

**ACCOUNTING THEORY**

MCO-403C

**Course Objectives:-** The course provides a basis to compare concepts prevalent in accounting

**Subject Learning Outcomes:** After completing the course, the student shall be able to:

SO1: evaluate the notions and ideas of thought that have shaped a theoretical basis for accounting,

SO2: formulate how a theoretical base for accounting can be used in the systematization of accounting through policies, frameworks, and design considerations,

SO3: examine the relationship between accounting theory and practice, and

SO4: sketch the development in accounting thought and structure leading up to the current prevalent accounting methods.

**Course contents**

**UNIT -I Principles of Accounting:** as information system, as a language factors influencing accounting environment. Accounting and economic development. Concept of Accounting Theory. Role and classification of Accounting Theory. Approaches of Accounting Theory.

**UNIT - II Accounting Concepts, Postulates, and Principles:** G.A.A.P., Accounting Policies. Revenue Recognition, Study of AS-9, Concept of Expenses, Gain and losses.

**UNIT - III Revenue Measurement and its relevance:** various concept of Income: Accounting concept, Economic concept and capital maintenance concept, Operating and Nonoperation activities, Concept of comprehensive Income, Prior period items and extraordinary items.

**UNIT - IV** Conceptual study of Accounting for Changing prices, Segment Reporting, Social Accounting.

**UNIT - V** Interim Reporting, Conceptual Human Resource Accounting, Value Added Reporting. Environmental Accounting and reporting.

**References:-**

1. Accounting Theory - JawaharLal
2. Accounting Theory - J.C. Maheshwari
3. Accounting Theory - L.S. Porwal

4. Accounting Theory - R. Mangal

**Teaching Learning Process:** The pedagogy would involve discussion of theory substantiated with numerical al live examples taken from business world.

**Assessment Methods:** Class participation, Presentation, Practical's, test, half End semester Exam.

**Keywords:** Principles of Accounting, Accounting Concepts, GAAP Revenue, HR Accounting, Environmental Accounting.

**M.COM IV<sup>TH</sup> SEMSETER**

**SPECIALIZATION SUBJECT GROUP(C) “ACCOUNTING”**

**INSTITUTIONAL ACCOUNTING**

**MCO-404C**

**Course Objectives:** To acquire the conceptual knowledge of institutional accounting and to understand the various aspect of accounting.

**Subject Learning Outcomes:** After completing the course, the student shall be able to:

SO1: able to understand the holding company.

SO2: able to understand bank and insurance company.

SO3: able to understand of co-operative societies, hotel accounting.

SO4: able to understand government accounting.

**Course contents**

**UNIT -I** Accounting for holding company.

**UNIT -II** Accounting for Bank and Insurance Company (including Life Insurance).

**UNIT - III** Double Accounts System.

**UNIT - IV** Accounting for Co-operative societies, Hotel Accounting.

**UNIT - V** Government Accounting.

**References:-**

1. Advance Modern Accountancy - Mukharjee&Hanif
2. Advance Accountancy Vol-2 - AK. Sehgal
3. Advance Accountancy Vol-2 - R.L. Gupta
4. Advance Accountancy - Shukla&Grewal

**Teaching Learning Process:** The pedagogy would involve discussion of theory substantiated with numerical al live examples taken from business world.

**Assessment Methods:** Class participation, Presentation, Practical's, test, half End semester Exam.

**Keywords:** Holding accounting, bank and insurance company, Co-operative societies, Hotel Accounting, Government Accounting.

**M.COM IV<sup>TH</sup> SEMSETER**  
SPECIALIZATION SUBJECT GROUP(C) “ACCOUNTING”  
DISSERTATION

MCO-405C

**M.COM IV<sup>TH</sup> SEMSETER**

**SPECIALIZATION SUBJECT GROUP (D) "TAXATION"**

**DIRECT TAX IN INDIA**

MCO401D

**Course Objectives:** To acquaint the students with basic principles underlying the provisions of direct tax laws and to develop a broad understanding of the tax laws and accepted tax practices.

**Subject Learning Outcomes:** After completing the course, the student shall be able to:

SO1: By the end of the course students will be able to describe how the provisions in the corporate tax laws can be used for tax planning.

SO2: Students of the course will be able to explain different types of incomes and their taxability and expenses and their deductibility.

SO3: Students who complete this course will be able to learn various direct and indirect taxes and their implication in practical situations.

SO4: Students of the course will be able to state the use of various deductions to reduce the taxable income.

**Course Contents**

**UNIT -I** Basic concept and Definitions, Residential status and tax incidence. Exempted Income, Deemed Income, Clubbing of Income, Deductions under Section-80.

**UNIT -II** Computations of Tax Liabilities of Individual. Taxation on Agriculture Income.

**UNIT -III** Assessment of Tax and Return of Income Tax, Types of Assessment.

**UNIT - IV** Advance payment of tax, Tax Deduction at Source, Penalties and Prosecution, Refund of excess payment.

**UNIT - V** Income Tax Authorities, Appeal and Revisions, Settlement of cases.

**References:-**

1. Income Tax - Gupta & Ahuja
2. Income Tax - V.K. Singhania
3. Income Tax - R.K. Jain
4. Income Tax - S.C. Jain

**Teaching Learning Process:** The pedagogy would involve discussion of theory substantiated with numerical and live examples taken from business world.

**Assessment Methods** Class participation, Presentation, Practical's, test, half End semester Exam.

**Keywords**

**M.COM IV<sup>TH</sup> SEMSETER**  
SPECIALIZATION SUBJECT GROUP (D) "TAXATION"  
BUSINESS TAXATION  
MCO-402D



**Course Objectives:** The objective of the course is to help students understand the law and application of key types of business taxes.

**Subject Learning Outcomes:** after completing the course, the student shall be able to:

SO1: Build upon the principles of income tax law as covered in a Computation of Income from Business and Profession.

SO2: able to Assessment of firm and Association of Person. Computation of Tax Liabilities.

### **Course Contents**

**UNIT -I** Computation of Income from Business and Profession, Assessment of Hindu Undivided Family (H.U.F.) including tax liabilities.

**UNIT - II** Assessment of firm and Association of Person. Computation of Tax Liabilities.

**UNIT - III** Assessment of Companies, including tax computation.

**UNIT -IV** Assessment of Co-operative society, Charitable and other Trust including tax calculation.

**UNIT - V** Double Taxation Reliefs, Assessment of Non-Residents.

### **References:-**

1. Income Tax - Gupta & Ahuja
2. Income Tax - V.K. Singhania
3. Income Tax - R.K. Jain
4. Income Tax - S.C. Jain

**Teaching Learning Process:** The pedagogy would involve discussion of theory substantiated with numerical al live examples taken from business world.

**Assessment Methods:** Class participation, Presentation, Practical's, test, half End semester Exam.

### **Keywords**

## **M.COM IV<sup>TH</sup> SEMSETER**

**SPECIALIZATION SUBJECT GROUP (D) "TAXATION"**

**GOODS AND SERVICE TAX -LAW AND PRACTICE**

MCO-403D

**Course Objectives:** :To acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.

**Subject Learning Outcomes:** After completing the course, the student shall be able to:

SO1: By the end of the course students will be able to describe how the provisions in the indirect tax laws can be used for tax planning.

SO2: Students of the course will be able to explain different types of indirect taxes.

SO3: Students who complete this course will be able to learn various indirect taxes and their implication in practical situations.

SO4: Students of the course will able to state the use of various deductions to reduce the taxable goods and services.

Course Contents

**UNIT-I** Goods and Service Tax(GST)Introduction,overview,historicaldevelopment,comparison with earlierindirect tax regime , constitutional aspects and legal framework(including CGST) SGST,UTGST,and IGST) compensation to states objectives and benefits, registration process under GST

**UNIT –II** Identification of nature of Supply:inter state and intra state,meaning and scope of supply:composite and mixed supply, continuous supply,taxable and non-taxable supply,exemption from tax,applicable tares of GST, composition scheme,GST council and GST network

**UNIT –III** Levy and Collection Of Tax, time and value of supply goods and services,input tax credit and job work transitional provisions, computation of GST liability.

**UNIT –IV** Maintenance of records and books,Invoicing, E-Way,Billing,,Interstate And Debit Note and Credit Note,filling of returns,assessment procedure,administration of GST,payment and refund of tax,reverse charge.

**UNIT – V** Demand and recovery,audit,inspection search and seizure,provisions regarding offences and penalties appeals.

**References:-**

- 1.Goods and Service Tax, Prof.C.K.Shah and Prof.S.K.Mangal RBD Publishing New Delhi
- 2.Goods and Service Tax, Dr.H.C.Mehrotra and Prof.V.P.Agarwal, Sahitya Bhawan Publication Agra

**Teaching Learning Process** -The pedagogy would involve discussion of theory substantiated with numerical al live examples taken from business world.

Assessment Methods Class participation, Presentation, Practical's, test, half End semester Exam.

**Keywords** -GST, SGST, UGST IGST, Levy and Collection Of Tax.

**M.COM IV<sup>TH</sup> SEMSETER**

**SPECIALIZATION SUBJECT GROUP (D) "TAXATION"**

**CUSTOM DUTY AND PRACTICES**

**MCO404D**

**Course Objectives:** To develop in students the ability to Custom Duty in business .

**Subject Learning Outcomes:** After successful completion of this course, students will be able to:

**SO1:** Compute custom duty of a company

**SO2:** to increase understanding in custom duty and practices

**Course Contents:**

**UNIT- I** History of customs in India, role of customs in international trade, nature of custom duty, types of custom duty, important terms & definition, assessable value, baggage, bill of entry, bill of lading, shipping bill, letter of credit.

**UNIT -II** An overview of customs tariff Act 1975 tariff classification and exemptions, prohibition of exemption and importation of goods, provision regarding notified & specified goods. administrative & operational authorities of customs.

**UNIT -III** Free import, restricted import, types of restricted import, prohibited goods, provision of assessment & payment of custom duty (practical)

**UNIT -IV** Import of Cargo, import by land, Sea or Air, import by post, clearance procedure for home consumption, clearance procedure for import by post, clearance of baggage.

**UNIT -V** Adjudication, Appeal and Revision, confiscation of Goods and conveyances, imposition of penalties, search, seizure & arrest.

Note: Relevant software will be used for pedagogical purpose. Evaluation of practical exercise (if any) using software will be part of internal assessment.

**References:-**

1. Indirect Taxes, V.S. Datey. Taxman Publication, New Delhi

2. Indirect Taxes, Dr. H.C. Mahrotra & Prof. V.P. Agarwal, Sahitya Bhawan Publication, Agra.

**Teaching Learning Process:** The pedagogy would involve discussion of theory substantiated with numerical and live examples taken from business world.

**Assessment Methods:** Class participation, Presentation, Practical's, test, half End semester Exam.

**Keywords-** Custom Duty, Internal Trade, Appeal And Revision, Import Of Cargo, Free Import,

**M.COM IV<sup>TH</sup> SEMSETER**

SPECIALIZATION SUBJECT GROUP (D) "TAXATION"

DISSERTATION

MCO-405D