

SRI SATYA SAI UNIVERSITY OF TECHNOLOGY AND MEDICAL SCIENCES

Outcome Based Curriculum 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.

(06) Programme PO's and PSO's Mapping

			PO 1	PO 2	PO3	PO4	PO 5	PO 6	PO7	P O 8	PO9	PO10			P S O 1	P S O 2
S. N o	Pro gram	Courses Category	Engi neeri ng Kno wled ge	Pro ble m Ana lysis	Design/ Develop ment of Solution	Inves tigati on	Mo der n To ol Us age	The En gine er and Soc iety	Envir onme nt and Sustai nabili ty	Et hi cs	Indi vidu al and Tea m Wor k	Comm unicati on	Proje ct Mana geme nt	Life - Lon g Lea rni ng		
1	M. Co m	Humanit ies and Social Sciences includin g commer ce & Manage ment courses		*			*			*		*		*		
2		Basic commer ce & Manage ment courses		*		*	*		*							
3		commer ce & Manage ment courses includin g worksho p, compu ter etc.		*			*							*		
4		Professi onal core courses		*		*										
5		Professi onal Elective courses relevant to chosen specializ ation /branch		*		*	*			*	*					
6		Open subjects – Elective s from other technica l and /or emergin g *subject s		*		*	*		*	*	*			*	*	*

7		Project work, seminar and internship in industry or elsewhere		*		*			*	*	*	*	*	*		*
8		Specific core subject		*		*										
9		Mandatory Course (Noncredit)						*	*	*	*		*			

(07) Semester wise PO's and PSO's Mapping

Semester	Name of the Courses/ POs(Basic, Core Electives, Projects, Internships etc.)	PO 1 encompassing knowledge impartation that holistically engages students through an all-	PO 2 Research orientation	PO3 Developing entrepreneurial skills,	PO4 : Sound theoretical foundation,	PO5 Formulating business problems and provide innovative solutions thus molding them into future visionaries, management leaders that are compassionate yet efficient.	PSO 1	PSO 2
Ist sem	Advanced Accounting	*		*	*	*		
	Cost Analysis & Control	*		*	*	*		
	Business Environment	*		*	*	*		
	Management Concept	*		*	*	*		
II ND sem	Organizational Behaviour	*		*	*	*		
	Advanced Statistical	*		*	*	*		
	Functional Management	*		*	*	*		
	Corporate Legal Frame Work	*		*	*	*		
	Employment Oriented Project Work	*	*	*	*	*		

III RD sem	Managerial Economics	*		*		*		
	Tax planning and Management	*		*	*	*		
	Entrepreneurship development	*		*	*	*		
	Accounting for managerial decisions	*		*	*	*		
	Internship	*	*					
IV TH SEM	Specialization subject group (A) “Marketing Management							
	Advertising and Sales Management	*		*	*	*		
	Consumer Behaviour	*		*	*	*		
	Rural & Agricultural Marketing	*		*	*	*		
	International Marketing	*		*	*	*		
	Employment Oriented Project Work	*	*	*	*	*		
	Specialization subject group (B) “Financial Analysis & Control”							
	Security Analysis and portfolio Management	*		*	*	*		
	Strategic Financial Management	*		*	*	*		
	Project Planning and Management	*		*	*	*		
	Indian Financial system	*		*	*	*		
	Employment Oriented Project Work Compulsory	*	*	*	*	*		
	Specialization subject group(C) “Accounting”							
	Corporate Accounting	*		*	*	*		
	Cost Administration and Control	*		*	*	*		
	Accounting Theory	*		*	*	*		
	Institutional	*		*	*	*		

	Accounting							
	Employment Oriented Project Work Compulsory	*	*	*	*	*		
	Specialization subject group (D) “Taxation”							*
	Direct Tax in India	*		*	*	*		
	Business Taxation	*		*	*	*		
	Indirect Tax	*		*	*	*		
	Corporate Tax Structure And Planning	*		*	*	*		
	Employment Oriented Project Work Compulsory	*	*	*	*	*		

(08) Structure of Programme: To fulfill the need of development of all the POs/ GAs, as per above mapping, the following year wise programme structure are as under.

[L= Lecture, T = Tutorials, P = Practical's & H= hour] _____

Total Hours*= 1360

Structure of Undergraduate M.com program:

S.N	Course Category	Hours of the M.Com Curriculum
1.	Humanities and Social Sciences including commerce & Management courses	0
2.	Basic commerce & Management courses	0
3.	commerce & Management courses including workshop, computer etc.	40
4.	Professional core courses	480
5.	Professional Elective courses relevant to chosen specialization /branch	640
6.	Open subjects – Electives from other technical and /or emerging *subjects	0
7.	Project work, seminar and internship in industry or elsewhere	200
8.	Specific core subject	0
Total		1360

(09) Scheme of Examination (M.com) Academic Year 2019-20

M.COM IST SEM

Subject Code	Compulsory/ Optional	Subject Name	Theory						Practical		Total	
			PAPER		CCE / Internal		Total Marks		Ma x	Mi n	Ma x	Mi n
			Ma x	Mi n	Max	Min	Max	Mi n				
MCO101	COMPULSORY	Advanced Accounting	70	28	30	10	100	38	0	0	100	38
MCO102	COMPULSORY	Cost Analysis & Control	70	28	30	10	100	38	0	0	100	38
MCO103	COMPULSORY	Business Environment	70	28	30	10	100	38	0	0	100	38
MCO104	COMPULSORY	Management Concept	70	28	30	10	100	38	0	0	100	38

M.COM II ND SEM

Code	Subject	CCE/Internal		Theory		practical		Total	
		Max	Min	Max	Min	Max	Min	Max	Min
MCO201	Organizational Behaviour	30	12	70	28	-	-	100	40
MCO202	Advanced Statistical Analysis	30	12	70	28	-	-	100	40
MCO203	Functional Management	30	12	70	28	-	-	100	40
MCO204	Corporate Legal Frame Work	30	12	70	28	-	-	100	40
MCO205	Employment Oriented Project Work	-	-	-	-	100	40	100	40

M.COM III rd. SEM

Code	Subject	CCE/Internal		Theory		Practical	
		Max	Min	Max	Min	Max	Min
MCO-301	Managerial Economics	30	12	70	28	0	0
MCO-302	Tax planning and Management	30	12	70	28	0	0
MCO-303	Entrepreneurship development	30	12	70	28	0	0
MCO-304	Accounting for managerial decisions	30	12	70	28	0	0
MCO-305	Internship					100	40

M.COM IV TH SEM

Specialization subject group (A) “Marketing Management

Code	Subject	CCE/INTERNAL	Theory	practical	Total
------	---------	--------------	--------	-----------	-------

		Max	Min	Max	Min	Max	Min	Max	Min
MCO401A	Advertising and Sales Management	30	12	70	28	-	-	100	40
MCO402A	Consumer Behaviour	30	12	70	28	-	-	100	40
MCO403A	Rural & Agricultural Marketing	30	12	70	28	-	-	100	40
MCO404A	International Marketing	30	12	70	28	-	-	100	40
MCO405A	Employment Oriented Project WORK Compulsory	-	-	-	-	100	40	100	40

Specialization subject group (B) “Financial Analysis & Control”

Code	Subject	CCE/Internal		Theory		practical		Total	
		Max	Min	Max	Min	Max	Min	Max	Min

MCO401B	Security Analysis and portfolio Management	30	12	70	28	-	-	100	40
MCO402B	Strategic Financial Management	30	12	70	28	-	-	100	40
MCO403B	Project Planning and Management	30	12	70	28	-	-	100	40
MCO404B	Indian Financial system	30	12	70	28	-	-	100	40
MCO405B	Employment Oriented Project Work Compulsory	-	-	-	-	100	40	100	40

Specialization subject group(C) “Accounting”

Code	Subject	CCE/Internal		Theory		practical		Total	
		Max	Min	Max	Min	Max	Min	Max	Min

MCO401C	Corporate Accounting	30	12	70	28	-	-	100	40
MCO402C	Cost Administration and Control	30	12	70	28	-	-	100	40
MCO403C	Accounting Theory	30	12	70	28	-	-	100	40
MCO404C	Institutional Accounting	30	12	70	28	-	-	100	40
MCO405C	Employment Oriented Project Work Compulsory	-	-	-	-	100	40	100	40

Specialization subject group (D) “Taxation”

Code	Subject	CCE/Internal		Theory		practical		Total	
		Max	Min	Max	Min	Max	Min	Max	Min
MCO401D	Direct Tax in India	30	12	70	28	-	-	100	40

MCO402D	Business Taxation	30	12	70	28	-	-	100	40
MCO403D	Indirect Tax	30	12	70	28	-	-	100	40
MCO404D	Corporate Tax Structure And Planning	30	12	70	28	-	-	100	40
MCO405D	Employment Oriented Project Work Compulsory	-	-	-	-	100	40	100	40

(10) Course Content

MCO-101 Advanced Accounting

MCO-101	Advanced Accounting	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	---------------------	-----------	---------	-----------

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.

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

CO1: Memorize the basic terms, concepts and their application in accounting for business consolidations, and partnerships

CO2: Describe the Bank Reconciliation statement, Rectification of errors, npo.

CO3: Summarize concepts and procedures underlying the measurement and reporting of financial information dealing with business consolidations, and partnerships.

CO4: Demonstrate collaborative learning and problem solving.

CO5: 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 (advanced with adjustment) 8 Hrs.

UNIT II Bank Reconciliation statement, Rectification of errors, Accounting for non-profit organization. 8 Hrs.

UNIT III Accounting for incomplete record, accounting for insurance claim. 8 Hrs.

UNIT IV Investment accounting, voyage account, Insolvency account. 8 Hrs.

UNIT V Dissolution of Partnership Firm including sales of firm and Amalgamation. 8 Hrs.

Suggested Readings:

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 Paper Backs, 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. Mkw- jes'k eaxy& mUur ys[kkadu -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.

MCO-102 Cost Analysis &Control

MCO-102	Cost Analysis &Control	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	---------------------------	-----------	---------	-----------

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.

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

CO1: critically analyses and provide recommendations to improve the operations of organizations through the application of cost analysis & control techniques.

CO2: demonstrate mastery of costing systems, cost management systems, budgeting systems.

CO3: 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.

CO4: evaluate the costs and benefits of different costing systems;

CO5: 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. 8 Hrs.

UNIT II Process Accounting: Joint Products and by products, Equivalent production and inter process profit, operating cost. 8 Hrs.

UNIT III Marginal costing; concept, Break even analysis, uniform costing and inter firm comparison, use of managerial costing in business decision. 8 Hrs.

UNIT IV Budgetary control; Basic concept, preparation of functional budget, cost audit, objectives and advantages. 8 Hrs.

UNIT V **Standard** costing and variance analysis. 8 Hrs.

Suggested Readings:

1. Mkw- jes'k eaxy ,oa fla?kbZ & ykxr ys[kkadu
2. Oswal Maheshwari - Cost Accounting
3. M. Agarwal & M Jain - Cost Accounting
4. Jain & Narang - Cost Accounting
5. S.N. Mahehsuari - 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.

MCO-103 Business Environment

MCO-103	Business Environment	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	----------------------	-----------	---------	-----------

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.

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

CO1: Explain the effects of government policy on the economic environment and insurance industry.

CO2: Outline how an entity operates in a business environment.

CO3: Describe how financial information is utilized in business.

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

CO5: able to understand the benefits and cost of globalization.

CO6: able to understand concept of the various constituents of environment and their impact on businesses.

CO7: Analyze the principle and the 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. 8 Hrs.

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. 8 Hrs.

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. 8 Hrs.

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. 8 Hrs.

UNIT V Technological environment-Concept, online channels online services, advantage of online services, E-commerce, Electronic banking, franchise business. 8 Hrs.

Suggested Readings:

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 Parag Diwan, Business Environment; Excel Books, New Delhi.
9. Ramaswamy, V.S. and Nama Kumari: 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.

MCO-104 Management Concepts

MCO-104	Management Concepts	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	---------------------	-----------	---------	-----------

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.

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

CO1: Understand the concepts related to Business.

CO2: Demonstrate the roles, skills and functions of management.

CO3: Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.

CO4: 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. 8 Hrs.

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. 8 Hrs.

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. 8 Hrs.

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. 8 Hrs.

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. 8 Hrs.

Suggested Readings:

1 MkW- lq/kkth & izca/k vo/kkj.kk o laxBukRed O;ogkj

2 tSu ih-lh- & laxBukRed O;ogkj

3 'kkg o rkarsM+ & izca/kdh; vo/kkj.kk

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.

MCO201 Organizational Behavior

MCO201	Organizational Behavior	32L:8T:0P	40 Hrs.	3Hrs/Week
--------	-------------------------	-----------	---------	-----------

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

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

CO1: Understand the theoretical development of organizational behavior and its importance in managing people at the work place.

CO2: Understand the behavior of the people as individual and members of the group.

CO3: Understand the foundation of group dynamics and the nature of conflict and its management.

CO4: Understand the Interpersonal Behavior.

CO5: 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.

UNIT-I Organization: Concept, Types and significance, organization Goal and its determinants. Organization behavior: concept, nature and significance, organizational behavior models 8 Hrs.

UNIT-II Personality: Concept, theories, Determinants and importance, Perception: concept, process and theories, Learning: concept, components, affecting factors and theories. 8 Hrs.

UNIT-III Motivation: Meaning, types and important elements, theories of motivation, Attitudes and values: Concept, factors, significance and theories. 8 Hrs.

UNIT-IV Interpersonal Behavior: Nature, Transactional Analysis, concept of group, Theories of group formation, Group cohesiveness, power and Authority. 8 Hrs.

UNIT-V 5 Organizational Conflicts: Causes and suggestions, developing sound, organizational climate, Management of change, concept and process of organization development. 8 Hrs.

Suggested Readings:

1. C.v gupta- 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.

MCO202 Advanced Statistical Analysis

MCO202	Advanced Statistical Analysis	32L:8T:0P	40 Hrs.	3Hrs/Week
--------	----------------------------------	-----------	---------	-----------

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.

Course learning Outcomes: After completing this course the students will be able to:

CO1: Carry out data analysis/statistical analysis

CO2: Effectively visualize the data.

CO3: Able to understand probability.

CO4: Able to understand sampling and analysis of variance.

CO5: 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. 8 Hrs.

UNIT-III Analysis of variance (including one way and two way classification), Chi-square Test. 8 Hrs.

UNIT-IV Interpolation and Extrapolation. Association of attributes. 8 Hrs.

UNIT-V Regression Analysis, Statistical Decision Theory: - Decision under Risk and Uncertainty, Decision Tree Analysis. 8 Hrs.

Suggested Readings:

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

MCO203 Functional Management

MCO203	Functional Management	32L:8T:0P	40 Hrs.	3Hrs/Week
--------	-----------------------	-----------	---------	-----------

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.

Course learning Outcomes: After completing this course the students will be able to:

CO1: able to understand basic concepts of functional management.

CO 2: student able to capitalization in business operation.

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

CO 4: able to understand advertising management.

CO 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. 8 Hrs.

UNIT-II Capitalization: Concept and Theories, over and Under capitalization, capital structure, balanced capital structure, Trading on equity, Leverage: financial and leverage. 8 Hrs.

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. 8 Hrs.

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. 8 Hrs.

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. 8 Hrs.

Suggested Readings:

1. Motihar .M -Functional Management
2. J.K.Jain- Functional Management, Prateek Prakashan 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,

MCO204 Corporate Legal Frame Work

MCO204	Corporate Legal Frame Work	32L:8T:0P	40 Hrs.	3Hrs/Week
--------	-------------------------------	-----------	---------	-----------

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.

Course learning Outcomes: After completing this course the students will be able to:

CO1: Describe the legal system and the legal environment of business.

CO2: able to understand the relationship of ethics and law in business.

CO3: Define relevant legal terms in business.

CO4: Explain various Acts that apply to business and business transactions.

CO5: Describe corporate legal frame in the global context.

CO6: 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. 8 Hrs.

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. 8 Hrs.

UNIT-III MRTP Act 1969: Monopolistic trade practice; Restrictive trade practices; unfair trade practices. 8 Hrs.

UNIT-IV The consumer protection Act, 1986; salient features; Definition of consumer right of consumer; Grievance redressal machinery. 8 Hrs.

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 8 Hrs.

Suggested Readings-

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

MCO301 Managerial Economics

MCO301	Managerial Economics	32L:8T:0P	40 Hrs.	3Hrs/Week
--------	----------------------	-----------	---------	-----------

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.

Course learning Outcomes: On completion of this course, the student should be able to:

CO1: Describe the nature and scope of managerial economics, demand analysis and growth model of the firm.

CO2: Learn the techniques of production function and cost analysis.

CO3: Comprehend the market forms and apply the pricing techniques to determine the price of factors of production.

CO4: 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. 8 Hrs.

UNIT-II Demand Analysis: Elasticity of Demand, Introduction Explanation Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory. 8 Hrs.

UNIT-III Production Function: Law of Variable Proportions, Law of Returns to Scale. 8 Hrs.

UNIT-IV Business Cycles: Nature and Phases, Theories of Business Cycles 8 Hrs.

UNIT-V Profit Management: Measurement of Profit, Concept of Risk and Uncertainty 8 Hrs.

SUGGESTED READINGS

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
8. MkW- 'kekZ ,oa MkW- ds- dstjhoky] izcU/kdh; vFkZ'kkL=] lkfgR; HkouiCyhds'ku] vkxjk
9. tSuftusUnzdqekj&O;kolkf;dvFkZ'kkL= e-iz-fgUnhxzUFkvdkneh] 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: Managerial economics, Profit Maximization Theory, Demand, Production Function, Business Cycles. Profit Management

MCO302 Tax Planning and Management

MCO302	Tax Planning and Management	32L:8T:0P	40 Hrs.	3Hrs/Week
--------	-----------------------------	-----------	---------	-----------

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.

Course learning Outcomes: On completion of this course, the student should be able to:

CO1: able basics concept of tax planning.

CO2: able to describe how the provisions in the tax laws can be used for tax planning.

CO3: able to explain different types of incomes and their taxability and expenses and their deductibility.

CO4: able to tax planning and financial decisions and tax assessment.

CO5: 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

8 Hrs.

UNIT-II Areas of Tax Planning: Ownership Aspect, Activity Aspects & Vocational Aspects, Nature of the Business & Tax Planning 8 Hrs.

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. 8 Hrs.

UNIT-IV Tax Planning and Financial Decisions: Capital Structure Decision Dividend, Inter Corporate Dividend, Bonus Shares 8 Hrs.

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 8 Hrs.

SUGGESTED READINGS-

1. Ahuja, G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax; Bharat Law House, New Delhi.

1. Lakhotia, R.N.; Corporate Tax Planning; Vision Publication, Delhi.
2. Singhanian, V.K. Direct Taxes: Law and Practice; Taxman's Publication, Delhi.
3. Sainghanian, Vinod K; Direct Tax Planning and Management; Taxman's Publication, Delhi.- Tax Planning and Management
4. Mehrotra S.- Tax Planning and Management
5. Lakhotia - Tax Planning and Management
6. Saklecha Shripal - Tax Planning and Management
7. 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.

MCO303 Entrepreneurship Development

MCO303	Entrepreneurship Development	32L:8T:0P	40 Hrs.	3Hrs/Week
--------	------------------------------	-----------	---------	-----------

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.

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

CO1: understand the concept of entrepreneurship and socio-economic environment.

CO2: link the individual's capability and promotion an venture.

CO3: understand **Entrepreneurial Development Programme**.

CO4: understand **Entrepreneurship and Industrial Development**.

CO5: 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 unit8 Hrs.

UNIT-III Entrepreneurial Behavior: Innovation and Entrepreneurship, Entrepreneurial Behavior, Social Responsibility. 8 Hrs.

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

8 Hrs.

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 8 Hrs.

SUGGESTED READINGS-

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. tSu] Mkw0 ftusUnzdqekj] m|ferk&fodkl] e-iz- fgUnhxzUFkvdkeh] Hkksiky
- 7 - jes'keaxy] m|ferk&fodkl

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**

MCO304 Accounting for Managerial Decisions

MCO304	Accounting for Managerial Decisions	32L:8T:0P	40 Hrs.	3Hrs/Week
--------	-------------------------------------	-----------	---------	-----------

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.

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

CO1: understand thoroughly the conceptual framework of Management Accounting.

CO2: understand the **Nature and Limitations of Financial Statements**

CO3: understand the **Fund Flow analysis and Cash Flow analysis**.

CO4: understand preparation of various types of budgets and budgetary control system as a tool of managerial planning and control;

CO5: 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 vxzoky ,oatSu&izca/kdh; ys[kkadu
- 5 xqlrk ,l-ih- &izcU/kdh; ys[kkadu

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

MCO401A Advertising and Sales Management

Specialization subject group (A) “Marketing Management”

MCO401A	Advertising and Sales Management	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	----------------------------------	-----------	---------	-----------

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.

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

CO1: To know the basics of marketing communication and the processes.

CO2: To develop an understanding of strategic and tactical level decisions involved in development of an advertisement and their application

CO3: To know about possible arrangements for organizing and evaluating advertising efforts

CO4: To comprehend the ethical issues and social aspects of advertising.

CO5: To understand the process involved in personnel selling, its management and its implications for relationship development.

CO6: To explain the decisions involved in planning and organizing the sales efforts.

CO7: To explain the decisions involved in sales force management and the related issues

Course contents

Unit - 1 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 - 2 Pre-launch Advertising Decision: Determination of target audience, Advertising media and their choice. Advertising measures, Layout of advertisement and advertising appeal, advertising copy. 8 Hrs.

Unit - 3 Promotional Management: Advertising department, Role of advertising agencies and their selection, Advertising budget, Evaluation of Advertising effectiveness. 8 Hrs.

Unit - 4 Personal Selling: Meaning and Importance of personal selling, Difference between personal selling, Advertising and sales promotion. Methods and procedure of personal selling. 8 Hrs.

Unit - 5 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. 8 Hrs.

Suggested Readings:

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

MCO402A Consumer Behaviour

Specialization subject group (A) “Marketing Management”

MCO402A	Consumer Behaviour	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	--------------------	-----------	---------	-----------

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

Course Outcomes: The successful completion of this course shall enable the student:

CO1: To understand consumer behavior and its relationship

CO2: To understand the process of consumer decision making and its application;

CO3: To describe the underlying variables resulting into differences in consumer decision making;

CO4: To understand the attitude-behavior relationship and its related models;

CO5: To know the socio-cultural, class, factors affecting consumer decision making.

Course Contents

Unit - 1 Introduction: Meaning and Significance of consumer behavior, Determinants of consumer behavior, Consumer behavior vs. buyers ‘behavior, Consumer buying process and consumer movement in India. 8 Hrs.

Unit - 2 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. 8 Hrs.

Unit - 3 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. 8 Hrs.

Unit - 4 Personality & Consumer Behavior: Concept of personality, theories of personality, Personality and understanding, consumer diversity, self and self-images. 8 Hrs.

Unit - 5 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. 8 Hrs.

Suggested Readings:

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

MCO403A Rural & Agricultural Marketing

Specialization subject group (A) “Marketing Management”

MCO403A	Rural & Agricultural Marketing	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	--------------------------------	-----------	---------	-----------

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.

Course Outcomes: The successful completion of this course shall enable the student:

CO1: 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.

CO2: 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.

CO3: To acquaint the students with the appropriate concepts and techniques in the area of rural &agriculture marketing.

CO4: Apply adaptations to the rural and agriculture marketing mix (4 A's) to meet the needs of rural consumers.

CO5: Understand the concept of Rural Market in India.

Course contents

Unit - 1 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. 8 Hrs.

Unit - 2 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. 8 Hrs.

Unit - 3 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. 8 Hrs.

Unit - 4 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. 8 Hrs.

Unit - 5 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. 8 Hrs.

SUGGESTED READINGS:

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

MCO404A International Marketing

Specialization subject group (A) “Marketing Management”

MCO404A	International Marketing	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	-------------------------	-----------	---------	-----------

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

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

CO1: To apply the concept and theories of international marketing to understand the environment.

CO2: To identify data, information, and evidence related to international business opportunities and threats relevant in the current world;

Course cintents

Unit - 1 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. 8 Hrs.

Unit - 2 Export Organization: Meaning, affecting factors and types, Overseas Product Development: its concept and methods, pricing and its factors, Methods, of Pricing, Price quotation. 8 Hrs.

Unit - 3 Direct Trading and Indirect Trading: Meaning and Methods, Methods of Payment in International Marketing. 8 Hrs.

Unit - 4 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. 8 Hrs.

Unit - 5 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. 8 Hrs.

SUGGESTED READINGS:

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

MCO405A Project Work

Specialization subject group (A) “Marketing Management”

MCO405A	Project Work	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	--------------	-----------	---------	-----------

MCO401B Security Analysis and portfolio Management

Specialization subject group (B) “Financial Analysis & Control”

MCO401B	Security Analysis and portfolio Management	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	--	-----------	---------	-----------

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.

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

CO1: Understand the environment of investment and risk return framework.

CO2: Analyze bonds in terms of valuation, yields and risks as well as build up immunized bond portfolio.

CO3: Understand The Stock Exchange In India.

CO4: Construct, analyze, select and evaluate portfolios along with a deep understanding of Capital market theory and associated models.

CO5: Understand and analyze Emerging Trends in India Capital Market.

Course Contents

Unit - 1 Investment: Concept, objectives and types, Investment and speculation, Factors of Sound Investment. Financial Markets: Meaning and Types, Investment opportunities available in India. 8 Hrs.

Unit - 2 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. 8 Hrs.

Unit - 3 Fundamental Analyses: Economic Analysis, Industry Analysis and Company Analysis, Technical Analysis: Dow Theory, Elliott wave Theory, Charting, Efficient Market Hypothesis 8 Hrs.

Unit - 4 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. 8 Hrs.

Unit - 5 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. 8 Hrs.

Suggested Readings:

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.

MCO402B Strategic Financial Management

Specialization subject group (B) “Financial Analysis & Control”

MCO402B	Strategic Financial Management	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	--------------------------------	-----------	---------	-----------

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.

Course learning Outcomes: On completion of this course, the students will be able to

CO1. Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure

CO2. Apply the Leverage and EBIT EPS Analysis associate with Financial Data in the corporate

CO3. Analyze the complexities associated with management of cost of funds in the capital Structure

CO4. Demonstrate how the concepts of financial management and investment, financing and dividend policy decisions.

CO5. Demonstrate how risk is assessed

Particulars

Unit - 1 Leverage Analysis: Concept of Time Value of Money, Financial and Operating Leverage.

Unit - 2 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. 8 Hrs.

Unit - 3 Value of Equity and Preference Share, Valuation of debentures. 8 Hrs.

Unit - 4 Dividend Decision: Relevance and Irrelevance of Dividend Policy, Dividend Policy and Retained Earnings, Stability of Dividends, Legal Constraints, Bonus Share. 8 Hrs.

Unit - 5 Working Capital Analysis: Concept Needs and Affecting factors, Methods of Financing of working capital, Working Capital Monitoring and control. Estimation of working capital 8 Hrs.

Suggested Readings:

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.

MCO403B Project Planning and Management

Specialization subject group (B) “Financial Analysis & Control”

MCO403B	Project Planning and Management	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	---------------------------------	-----------	---------	-----------

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

Course learning Outcomes: On completion of this course, the students will be able to:

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

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

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

Course contents

Unit - 1 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. 8 Hrs.

Unit - 2 Project Formulation: Pre-feasibility study, Project Feasibility Analysis: Market Analysis, Technical Analysis, Financial Analysis, Economic Analysis. 8 Hrs.

Unit - 3 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. 8 Hrs.

Unit - 4 Project Implementation: Pre-requisites for successful implementation. Project Management Systems; characteristics, Necessity, Project Management Information System. 8 Hrs.

Unit - 5 Project Audit: Ex-post project evaluation, Human aspect of project management, Environment Appraisal of Projects (a brief review). 8 Hrs.

SUGGESTED READINGS:

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

MCO404B Indian Financial system

Specialization subject group (B) “Financial Analysis & Control”

MCO404B	Indian Financial system	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	-------------------------	-----------	---------	-----------

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

Course learning Outcomes: At the end of the course, students will be able to:

CO1: Outline the structure and functions of the Indian financial system.

CO2: Illustrate the functioning of depository and custodians and financial derivatives, future, option, credit rating.

CO3: understanding the mutual fund.

Course Contents

Unit - 1 Introduction to Financial System: Components, functions, Nature and Role, Relationship between financial system and Economic growth. 8 Hrs.

Unit - 2 Money Market in India: Meaning, functions, Development of Money Market in India, Money Market Instruments. Capital Market: Meaning, functions and reforms. 8 Hrs.

Unit - 3 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. 8 Hrs.

Unit - 4 Credit Rating: Concept and significance, Credit Rating Agencies in India, Factoring and Forfeiting. 8 Hrs.

Unit - 5 Mutual Funds: Introduction, History, Types, Organization, Regulation over Mutual Funds, Financial, Objectives of Financial system reforms. 8 Hrs.

Suggested Readings:

1. Indian Financial System - B. Pathak
2. Indian Financial System - Khan & Jain
- 5- MkW- oh-,l- JhokLro

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.

MCO405B Project Work

Specialization subject group (B) “Financial Analysis & Control”

MCO405B	Project Work	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	--------------	-----------	---------	-----------

MCO401C Corporate Accounting
Specialization subject group(C) “Accounting”

MCO401C	Corporate Accounting	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	----------------------	-----------	---------	-----------

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

Course Learning Process: After completing the course, the student shall be able to:

CO1: develop an understanding of accounting for share capital and debentures.

CO2: Prepare Final Accounts of Companies.

CO3: develop understanding of banking and insurance companies.

CO4: understand the accounting for internal reconstruction and liquidation of company..

co5: understanding valuation of goodwill and shares.

Course Contents

Unit - 1 Issue and Forfeiture of shares. Accounting for Redemption of Preference Share and Debenture, Buy back of Equity Share, Bonus Shares. 8 Hrs.

Unit - 2 Company Final Accounts AS-4, AS-5, Disposal of Profit. 8 Hrs.

Unit - 3 Mergers of Companies AS-148 Hrs.

Unit - 4 Internal Reconstruction of a Company, Liquidation of a company. 8 Hrs.

Unit - 5 Valuations of Goodwill and Shares. 8 Hrs.

Suggested Readings:

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. jes'keaxy &fuxeh; ys[kkadu
6. vxzoky ,oatSu &fuxeh; ys[kkadu

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

MCO402C Cost Administration and Control

Specialization subject group(C) “Accounting”

MCO402C	Cost Administration and Control	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	---------------------------------	-----------	---------	-----------

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.

Course Learning Process: After completing the course, the student shall be able to:

CO1: able to understand the cost concepts, cost behaviors, and cost accounting techniques that are applied to manufacturing and service businesses.

CO2: Apply cost concepts and budgeting process.

CO3: Determine the pricing strategy.

CO4: Analyze the various cost aspect.

CO5: Discuss the various techniques available to measure TQM

Course contents

Unit - 1 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. 8 Hrs.

Unit - 2 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. 8 Hrs.

Unit - 3 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. 8 Hrs.

Unit - 4 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. 8 Hrs.

Unit - 5 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) 8 Hrs.

Suggested Readings:

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.

MCO403C Accounting Theory

Specialization subject group(C) “Accounting”

MCO403C	Accounting Theory	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	-------------------	-----------	---------	-----------

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

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

CO1: evaluate the notions and ideas of thought that have shaped a theoretical basis for accounting,

CO2: formulate how a theoretical base for accounting can be used in the systematization of accounting through policies, frameworks, and design considerations,

CO3: examine the relationship between accounting theory and practice, and

CO4: sketch the development in accounting thought and structure leading up to the current prevalent accounting methods.

Course contents

Unit - 1 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. 8 Hrs.

Unit - 2 Accounting Concepts, Postulates, and Principles: G.A.A.P., Accounting Policies. Revenue Recognition, Study of AS-9, Concept of Expenses, Gain and losses. 8 Hrs.

Unit - 3 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. 8 Hrs.

Unit - 4 Conceptual study of Accounting for Changing prices, Segment Reporting, Social Accounting. 8 Hrs.

Unit - 5 Interim Reporting, Conceptual Human Resource Accounting, Value Added Reporting. Environmental Accounting and reporting. 8 Hrs.

Suggested Readings:

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.

MCO404C Institutional Accounting
Specialization subject group(C) “Accounting”

MCO404C	Institutional Accounting	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	--------------------------	-----------	---------	-----------

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

Course learning outcomes: After completing the course, the student shall be able to:

CO1: able to understand the holding company.

CO2: able to understand bank and insurance company.

CO3: able to understand of co-operative societies, hotel accounting.

CO4: able to understand government accounting.

Course contents

Unit - 1 accounting for holding company. 8 Hrs.

Unit - 2 accounting for Bank and Insurance Company (including Life Insurance). 8 Hrs.

Unit - 3 Double Accounts System. 8 Hrs.

Unit - 4 accounting for Co-operative societies, Hotel Accounting. 8 Hrs.

Unit - 5 Government Accounting. 8 Hrs.

Suggested Readings:

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.

MCO405C Project Work

Specialization subject group(C) “Accounting”

MCO405C	Project Work	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	--------------	-----------	---------	-----------

MCO401D Direct Tax in India

Specialization subject group (D) “Taxation”

MCO401D	Direct Tax in India	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	---------------------	-----------	---------	-----------

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.

Course learning outcomes: After completing the course, the student shall be able to:

CO1: 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.

CO2: Students of the course will be able to explain different types of incomes and their taxability and expenses and their deductibility.

CO3: Students who complete this course will be able to learn various direct and indirect taxes and their implication in practical situations.

CO4: Students of the course will be able to state the use of various deductions to reduce the taxable income.

Course Contents

Unit - 1 Basic concept and Definitions, Residential status and tax incidence. Exempted

Income, Deemed Income, Clubbing of Income, Deductions under Section-80. 8 Hrs.

Unit - 2 Computations of Tax Liabilities of Individual. Taxation on Agriculture Income. 8 Hrs.

Unit - 3 Assessment of Tax and Return of Income Tax, Types of Assessment. 8 Hrs.

Unit - 4 Advance payment of tax, Tax Deduction at Source, Penalties and Prosecution, Refund of excess payment. 8 Hrs.

Unit - 5 Income Tax Authorities, Appeal and Revisions, Settlement of cases. 8 Hrs.

Suggested Readings:

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

.

MCO402D Business Taxation

Specialization subject group (D) “Taxation”

MCO402D	Business Taxation	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	-------------------	-----------	---------	-----------

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

Course learning outcomes: after completing the course, the student shall be able to:

CO1: Build upon the principles of income tax law as covered in a Computation of Income from Business and Profession.

CO2: able to Assessment of firm and Association of Person. Computation of Tax Liabilities.

Course Contents

Unit - 1 Computation of Income from Business and Profession, Assessment of Hindu Undivided Family (H.U.F.) including tax liabilities. 8 Hrs.

Unit - 2 Assessment of firm and Association of Person. Computation of Tax Liabilities. 8 Hrs.

Unit - 3 Assessment of Companies, including tax computation8 Hrs.

Unit - 4 Assessment of Co-operative society, Charitable and other Trust including tax calculation8 Hrs.

Unit - 5 Double Taxation Reliefs, Assessment of Non-Residents8 Hrs.

Suggested Readings:

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

MCO403D Indirect Tax

Specialization subject group (D) "Taxation"

MCO403D	Indirect Tax	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	--------------	-----------	---------	-----------

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.

Course learning outcomes: After completing the course, the student shall be able to:

CO1: 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.

CO2: Students of the course will be able to explain different types of indirect taxes.

CO3: Students who complete this course will be able to learn various indirect taxes and their implication in practical situations.

CO4: Students of the course will able to state the use of various deductions to reduce the taxable goods and services.

Course Contents

Unit – 1 Concepts of Indirect Taxes, Basic conditions of Excise liability, Concept of goods, Excisable goods, Manufacture, Manufacturer. Principles of Classification. 8 Hrs.

Unit – 2 Valuation of Excisable goods, Definition of assessable value, Inclusion and exclusion from assessable value, Concept of CENVAT (Central Value Added Tax). 8 Hrs.

Unit – 3 Administrative set-up of central excise, registration of factory, declaration of goods manufactured, Storage, Accounting and clearance of goods from factory. 8 Hrs.

Unit – 4 Nature of customs duty, Types of customs duties, valuation for customs, duty, inclusion and exclusion, valuation under customs act, Procedures for import and export under Custom Duty. 8 Hrs.

Unit – 5 Export incentives, Duty drawback, Powers of customs officers, penalties, confiscation of goods. 8 Hrs.

Suggested Readings:

1. Indirect Tax - V.S. Datey
2. Indirect Tax – Sakhlecha

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

MCO404D Corporate Tax Structure and Planning

Specialization subject group (D) “Taxation”

MCO404D	Corporate Tax Structure And Planning	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	--------------------------------------	-----------	---------	-----------

Course Objectives: To develop in students the ability to consider tax implication in business and financial decisions.

Course Outcome: After successful completion of this course, students will be able to:

CO1: Compute tax liability of a company

CO2: Consider tax implications while taking business decisions

CO3: Assess impact of taxation on trade off of financial decisions

CO4: Independently undertake corporate tax planning.

Course Contents:

Unit I- Tax Planning: Concept of tax planning and tax management, tax evasion and tax avoidance; Rationale of corporate tax planning; Nature and scope of tax planning in companies. 8 Hrs.

Unit II- Tax Assessment of Companies: Residential status of company and incidence of tax; Computation of taxable income of companies: Carry forward and set off of business losses, deductions available to corporate assesses; Computation of corporate tax liability; Minimum alternate tax and tax credit; Tax on distributed profits; Tax on income distributed to unit holders.

Tax Planning and Business Decisions: Implications of tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business. 8 Hrs.

Unit III-Tax Planning and Financial Decisions: Capital structure decisions; Dividend policy; Bonus Share; Investments and capital gains; Owning or leasing of an asset; Hire purchase or installment purchase decision; Purchase of an asset out of own funds or out of borrowed capital;

Manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations; Private equity 8 Hrs.

Unit IV- Business Reorganization: Tax Planning in respect of amalgamation and de-merger of companies, slump sale, conversion of a firm into a company; Conversion of sole proprietorship into company; Conversion of company into Limited Liability Partnership. 8 Hrs.

Transfer Pricing: Overview of transfer pricing in India and abroad; Methods to curb tax evasion through Arm's Length Price and methods of its computation. 8 Hrs.

Unit V– Foreign Collaboration: Doubly taxed income and Double Taxation Aspects: Foreign collaborations and incidence of taxation on domestic companies and other assesses; Provisions for relief in respect of double taxation - Unilateral and bilateral. 8 Hrs.

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

Readings:

Ahuja, Girish & Ravi, Gupta. Bharat's Professional Approach to Direct Taxes, Law & Practice. Bharat Law House Pvt. Ltd.

Bhagmati, Prasad. Direct Taxes and Laws and Practice. Wishwa Prakashan

Singhania, Vinod K. Taxmann's Direct Taxes. Law & Practice.

Srinivas, E. A. Corporate Tax Planning, Tata McGraw Hill,

Note: Latest edition of the readings may be used.

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

MCO405D Project Work

Specialization subject group (D) “Taxation”

MCO405D	Project Work	32L:8T:0P	40 Hrs.	3Hrs/Week
---------	--------------	-----------	---------	-----------

(11) Assessment

PO/Course Assesment Tools Types	PO/Course Assesment Tools	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0		
		Disciplinary Knowledge	Communication Skills	Problem Solving	Analytical Reasoning	Cooperation/Team Work	Research-Related Skills	Moral And Ethical Awareness	Lifelong Learning	Leadership Readiness/Qualities	Information/Digital Literacy		
Direct Tools	Test												
	Assignments												
	lab/seminar/ industrial training /projects												
Indirect Tools	Course end survey												
	Exit survey												
	Faculty Survey												
	Alumni Survey												
	Program Statistics												

