

SRI SATYA SAI UNIVERSITY OF TECHNOLOGY AND MEDICAL
SCIENCES

FACULTY OF EDUCATION

DEPARTMENT OF COMMECE AND MANAGEMENT

M.Com IVth 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 IVth Semester
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 IVth 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 IVth Semester

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 contents

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 IVth Semseter

Specialization Subject Group (A) “Marketing Management”

Dissertation

MCO405A

M.Com IVth Semester

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 IVth Semester

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. Lakhoria
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 IVth Semester

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 IVth Semester

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 IVth Semester

Specialization Subject Group (B) “Financial Analysis & Control”

Dissertation

MCO405B

M.Com IVth Semester
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 IVth Semester

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 IVth Semester
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 IVth Semester
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 IVth Semester

Specialization Subject Group(C) “Accounting”

Dissertation

MCO-405C

M.Com IVth Semester
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 al live examples taken from business world.

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

Keywords

M.Com IVth Semester
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 IVth Semester
Specialization Subject Group (D) “Taxation”
Goods and Service Tax -Law and Practices
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 earlier indirect 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 IVth Semester

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 IVth Semseter

Specialization Subject Group (D) "Taxation"

Dissertation

MCO-405D