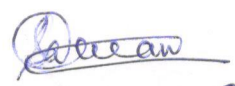


Maharaja Suhel Dev University(MSDU)of Azamgarh.



**Course Structure and
Syllabus of
MASTER OF COMMERCE
(M.Com.)
Two Year Full Time
(Four Semester Programme)
As per Guidelines of National Education Policy 2020**


Dean & Convener (Course)

**Department of Commerce and Business Studies
Faculty of Commerce ,MSDU,Azamgarh**



National Education Policy-2020

Common Minimum Syllabus

Syllabus of

MASTER OF COMMERCE

As Per NEP Guidelines


Dean & Convener (Cm)

MASTER OF COMMERCE

Two-Year Full Time (Four Semesters)programme

(As per NEP Guidelines)

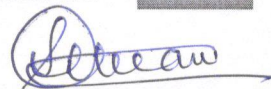
M.Com. Course Structure and Syllabus

M.Com. is a regular full time four semester programme of Master Degree in Commerce, redesigned and updated as per the guidelines of National Education Policy (NEP)-2020, passed by the appropriate bodies of the University and proposed to be introduced from the Academic Session 2022-2023. This M.Com. Course has the following salient features:

- 1- In first semester the students will have to study four compulsory (core) papers from own faculty of 05 credits each and one Minor/Elective subject which may be closely related to the Major Subject (Compulsory or Elective) of other faculty. There will be 04 credits for this Minor/Elective subject. Besides, there will be one Major Research Project of 04 credits.
- 2- In second semester, four papers in all from own faculty of 05 credits each shall be studied by the students. Out of which two papers will be compulsory (core) and two papers out of a pool of 04 optional papers of main subject shall be opted by the students. Minor/Elective subject shall be opted by the students in second semester, if it was not opted and studied in first semester. In addition to this, there will be one Major Research Project of 04 credits.
- 3- Four papers and one Major Research Project will be in third semester similar to those in second semester.
- 4- In fourth semester, the students shall opt any one group of four compulsory papers of the subject out of the pool of different optional group/papers. 05 credits is fixed for each paper. There will be one Major Research Project of 04 Credits.

Objectives- The objectives of this Post Graduate Programme in Commerce are :

- (a) To equip the students with the conceptual knowledge, logical reasoning and analytical skills and competence in the domain of Commerce so as to develop in them problem solving aptitude towards the business and service issues.
- (b) To prepare the students to make use of emerging opportunities in the horizon of Commerce and Industry.
- (c) To promote better and reasonable understanding in the students of the contemporary issues relating to finance, marketing, taxation and human resources etc. confronting the business world and the economy as a whole.
- (d) To instill in the students the knowledge and capability of understanding the business world and its complexities.
- (e) To help the students in understanding traditional and non - traditional systems, policy framework and strategies needed to administer the rapid changes in an organisation's globally oriented framework.
- (f) To provide a conducive and congenial environment of career building to the students so that they may comprehend and create sound theoretical foundation, develop entrepreneurship skills and formulate business operations.
- (g) To build competencies in students for higher studies, viz., M.Phil. and Ph.D.


Dean & Convenor (Commerce)

**First Semester of M.Com or Seventh Semester of
Higher Education in Continuation of B.Com.**

Course Structure

Code	Paper Name	Compulsory / Elective	Credit	Marks		
				Internal Assessment	External Assessment	Max. Marks
MC 101	Advanced Accounting for Managerial Decisions	Compulsory (from Own Faculty)	05	25	75	100
MC 102	Advanced Financial Management	Compulsory (from Own Faculty)	05	25	75	100
MC 103	Advanced Managerial Economics	Compulsory (from Own Faculty)	05	25	75	100
MC 104	Human Resource Management	Compulsory (from Own Faculty)	05	25	75	100
	* One Elective Paper	Minor Elective (from other Faculty)	04	25	75	100
MC 105	Survey Research Project Report	Compulsory	04			100
Total Credit and Marks			24-28			500 / 600

Note: *(a) Minor Elective paper shall be opted by M.Com. students only once either in VII Semester or VIII Semester from other Faculty.

(b) * Minor Elective Paper **"Management Concept & Practices"** shall be offered by the Commerce Department as Minor Elective in VII Semester, if opted by the other faculty Students.

** Minor Elective Paper **"Business Environment"** shall be offered by the Commerce Department as Minor Elective in VIII Semester, if opted by the other faculty Students.

(c) Survey Research Project Report in Intra / Inter faculty related to main subject shall be prepared by the students.

(d) Internal Assessment of 25 shall consists of 10 Marks on Sessional Test (Two Sessional Test), 10 Marks on Assignment and 05 Marks on Attendance & Discipline.

 Dean & Controller (Commerce)

Programme /Class: Master of Commerce	{ Year- 4 } Seventh Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Compulsory)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Code: MC 101 ADVANCED ACCOUNTING FOR MANAGERIAL DECISIONS

Course Objective: The objective of this course is to familiarize students with the accounting concepts and methods used by managers for Planning and controlling business operations.

- Unit I: Management Accounting:** Meaning, Nature, Objectives, Scope, Principles, Functions, Importance, and Limitations of management accountant. Various tools or techniques of management accounting. Difference between Management Accounting and Financial and Cost Accounting, Role and responsibility of management accountant. **(No. of Lectures 15)**
- Unit II: Analysis and interpretation of Financial Statements -** Meaning, Process, Objectives, Importance procedure and techniques of analysis., Analysis and Interpretation- Horizontal, Vertical; Comparative and Trend Analysis.
Ratio Analysis: Meaning, Utility and Classification of Ratios,
Fund Flow and Cash Flow Statement- Concept, Meaning of the term fund and preparation of fund flow statement and cash flow statement **(No. of Lectures 15)**
- Unit III: Marginal Costing vs Absorption Costing:** Meaning of Marginal Cost and Marginal Costing, marginal approach to profit calculation, difference between marginal costing and absorption costing, uses of marginal costing in decision making. Cost volume-profit analysis.**(No. of Lectures 15)**
- Unit IV: Budgeting and Budgetary Control :**
Meaning, objectives, advantages and limitations of budgeting, essentials of an effective budgeting, Meaning, classification, and preparation of budget. Budgetary Control : Meaning, characteristics, objectives, and advantages of budgetary control . Budgetary Control vs Standard costing , Budgetary Control on performance or analysis of budget variances.**(No. of Lectures 15)**
- Unit V: Responsibility Accounting and transfer pricing:**
Meaning, features, objectives, significance and limitation of responsibility accounting, steps involved in responsibility accounting, responsibility centres- cost centres, revenue centre, profit centre, investment centre.
Transfer pricing-Meaning and methods of transfer pricing, guiding principles of fixing transfer price, multinational or international transfer pricing.
Reporting to management. **(No. of Lectures 15)**

Suggested Readings

1. *Anthony, Robert*, "Management Accounting" McGraw Hill Education
2. *Bilrman, Haral Jr. Dyckman, Thoas, R.*, "Management Cost Accounting"
3. *Khan & Jain*, "Management Accounting", McGraw Hill Education; 6 edition
4. *Kulshreshtha*, "Management Accounting Concepts & Cases", Tata McGraw Hill
5. *Maheshwari & Maheshwari*, "Accounting for Management", S Chand Publishing

Programme /Class: Master of Commerce	{ Year- 4 } Seventh Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Compulsory)	Total No. of Lectures= 75 (in hours per week): L- 5/w	
Code: MC 102 ADVANCED FINANCIAL MANAGEMENT		

Objective: The objective of this course is to help students to understand the conceptual framework of Financial Management and its applications under various environmental constraints.

Unit I: Financial Management: Meaning, Nature and Scope, Financial Goal: Profit Vs. Wealth Maximization, Finance Functions- Investment, Financing and Dividend Decisions. Function of Finance Manager in Modern age, Financial planning and forecasting; Ethics in finance. **(No. of Lectures 15)**

Unit II: Capital Budgeting : Nature of investment decisions; Investment evaluation ~~criteria~~ present value, internal rate of return, profitability index, payback period, accounting rate of return, NPV and IRR comparison; capital rationing; Risk analysis in capital budgeting

Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of capital (weighted), Cost of equity and CAPM. **(No. of Lectures 15)**

Unit III: Financing & Dividend Decisions:: Sources of Short Term, Middle Term and Long Term Financing, Concept and Approaches of **Capital Structure Decisions-** NI, NOI, Traditional and Modigliani Miller Approach. **Leverage Analysis-** Financing, Operating and Combined Leverage and its implications, EBIT-EPS analysis. **Dividend Decisions:** Relevancy and Irrelevancy Theory of Dividend Decisions. (Walter's Model, Gordon's Model and Modigliani Miller Model). Factors Affecting Dividend Decision. **(No. of Lectures 15)**

Unit IV : Management of Working Capital : Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital; Calculating operating cycle period and estimation of working capital requirements; Financing of working capital and norms of bank finance; Sources of working capital; Factoring services; Various committee reports on bank finance; Dimensions of working capital management**(No. of Lectures 15)**

Unit V Corporate Restructuring and Contemporary Issues in Financial Management: Corporate restructuring. Mergers and Acquisitions- types, sources of takeover gains, valuation and financing of M&As. Leveraged buyouts; Spin offs; demerger. Contemporary issues in financial management. **(No. of Lectures 15)**

Suggested Readings:

1. Chandra, Prasanna, "Financial Management", McGraw Hill Education; Ninth edition
2. Khan, M.Y. & Jain, P.K., "Financial Management", Tata McGraw Hill,
3. Kuchhal, S.C., "Financial Management", Chaitanya Publishing House
4. Pandey, I.M., "Financial Management", Vikas Publishing House, New Delhi
6. Shukla, M.B., "Business Finance", Kitab Mahal

Programme /Class: Master of Commerce	{ Year- 4 } Seventh Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Compulsory)	Total No. of Lectures= 75 (in hours per week): L- 5/w	
Code: MC 102 Advanced Managerial Economics		

Course Objective: The objective of the course is to acquaint students with the basic principles of micro and macroeconomics for developing the understanding of theory of the firm, markets and the business cycles, which would help them in managerial decision making processes.

Unit I: Introduction:

Nature and Scope of Managerial Economics; Objective of the Firm- Profit and wealth Maximisation . Fundamental Concepts-Opportunity cost, Discounting principle, and time Perspective.. (No. of Lectures 15)

Unit II: Demand Analysis:

Determination of demand; Demand function; Indifference curve analysis: Characteristics of Indifference Curve and Consumer's equilibrium; Types of Demand Elasticity. (No. of Lectures 15)

Unit III: Production and Cost:

Production function, Concept of production, isoquants ridge lines, isocost lines, Expansion path and multi product firm. Cost function: Classification of Costs, incremental cost, its relevance in decision making, short run and long run cost functions. Law of Variable proportion. (No. of Lectures 15)

Unit IV: Price and output relationship under different market structures:

Perfect Competition, Monopoly, Discriminating monopoly. Monopolistic competition, oligopoly. (No. of Lectures 15)

Unit V : Risk and decision making:

The concept of Risk and Uncertainty; Decision making under uncertainty, Riskreturn Trade-Off; Profit Management: The concept of Economic Profit and Accounting Profit, Profit planning and Forecasting, Theories of profit-F.B. Hawley: Theory of Risk Bearing, F.H. Knight: Uncertainty Bearing Theory, Business Cycles: Concept and Nature, Phases and Causes of Business Cycles. (No. of Lectures 15)

Suggested Readings:

1. Koutsyiannis, A., *Modern Microeconomics*, Macmillan Press Ltd.
2. Varian, *Micro-Economic Analysis* , Norton.
3. Pindyck Robert S., Daniel L. Rubinfeld and Prem L. Mehta, *Micro Economics*, Pearson Education Asia, New Delhi.
4. Branson William H., *Macro Economics Theory and Policy*, First East – West Press.
5. Dornbusch, R. and S. Fischer *Macro Economics* , Publisher Tata McGraw Hill
6. Oliver Blanchard *Macro Economics*, Pearson Education, LPE.
7. Mankiw, N. Gregory, *Macro Economics*, Macmillan.

Programme /Class: Master of Commerce	{ Year- 4 } Seventh Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Compulsory)	Total No. of Lectures= 75 (in hours per week): L- 5/w	
Code: MC 104 HUMAN RESOURCE MANAGEMENT		

Course Objectives: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

Unit I: Introduction:

Meaning, Definitions, Characteristics and Nature of HRM, Human Resource Manager- Qualification, Functions, Challenges Faced by a Modern Human Resource Manager; Broad Functions of an HRM Department. **(No. of Lectures 15)**

Unit II: Job Analysis:

Job Analysis and Job Design, Job Analysis Techniques, Job Evaluation Techniques, Job Description, Job Specification, Job Design Approaches, and Job Characteristics. Competency Mapping. **(No. of Lectures 15)**

Unit III: Recruitment, Selection, Training and Development:

Factors affecting recruitment, sources of recruitment (internal and external),basic selection model, psychological tests for selection. Training and development techniques. **(No. of Lectures 15)**

Unit IV: Performance Appraisal and Management:

Objectives, Process and Methods of Appraisal. Diversity at work, Managing diversity, Causes and Paradox of diversity with special References to handicapped, women and ageing. **(No. of Lectures 15)**

Unit V: Compensation Management:

Wage Vs Salary, Determination of compensation, Incentive Schemes, Fringe Benefits and Labor Welfare. Employees Relations: Grievances and Handling. **(No. of Lectures 15)**

Suggested Readings:

1. Agarwal, R.D., "Dynamics of Personnel Management in India", McGraw-Hill Inc.US
2. Flippo, E.D., "Principles of Personnel Management", Tata McGraw Hill.
3. Mamoria, C.B., "Personal Management", Himalaya Publishing House
4. Ashwathappa, K., "Human Resource Management", Tata McGraw Hill. (2013)
5. Rao, V.S.P., "Human Resource Management", 3rd Edition, Excel Books, (2010)
6. Monappa,A. & Saiyyadain M.S., "Personnel Management", McGraw-Hill Publishing Co
7. Stone, Lloyed & Leslie, W. Rue, "Human Resource and Personnel Management", Irwin/McGraw-Hill
9. Yoder, Dale, "Personal Management and Industrial Relations", Prentice-Hall, Inc
10. Mamoria. C. B., "Sevi Vargiya Prabandha",


Dean & Convenor

{ Year - 4 }
Second Semester of M.Com or Eight Semester of Higher
Education in Continuation of B.Com
Course Structure

Code	Paper Name	Compulsory / Elective	Credit	Internal Assessment	External Assessment	Max. Marks
MC 201	Management Concepts and Organisational Behaviour	Compulsory (from Own Faculty)	05	25	75	100
MC 202	Advanced Statistical Techniques	Compulsory (from Own Faculty)	05	25	75	100
<i>Select any two from the following</i>						
MC 203	Economic Environment of Business	Optional (from Own Faculty)	05	25	75	100
MC 204	Business Ethics and Corporate Social Responsibility	Optional (from Own Faculty)	05	25	75	100
MC 205	Labour Welfare and Social Security	Optional (from Own Faculty)	05	25	75	100
MC 206	Strategic Management	Optional (from Own Faculty)	05	25	75	100
MC 207	Services Marketing	Optional (from Own Faculty)	05	25	75	100
	* One Elective Paper	Minor Elective (from Other Faculty)	04	25	75	100
MC 208	Survey Research Project Report	Compulsory	04			100
Total Credit and Marks			24- 28			500 / 600

Note: *(a) Minor Elective paper shall be opted by M.Com. students *only once either in VII Semester or VIII Semester from other Faculty.*

(e) * Minor Elective Paper **"Management Concept & Practices"** shall be offered by the Commerce Department as Minor Elective in VII Semester, if opted by the **other faculty Students.**

** Minor Elective Paper **"Business Environment"** shall be offered by the Commerce Department as Minor Elective in VIII Semester, if opted by the **other faculty Students.**

(f) Survey Research Project Report in Intra / Inter faculty related to main subject shall be prepared by the students.

(g) Internal Assessment of 25 shall consists of 10 Marks on Sessional Test (Two Sessional Test), 10 Marks on Assignment and 05 Marks on Attendance & Discipline.

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 Dean & Convener (Commerce)

Programme /Class: Master of Commerce	{ Year- 4 } Eighth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Compulsory)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Code: MC 201 MANAGEMENT CONCEPT AND ORGANISATIONAL BEHAVIOUR

Course Objective: To impart the students an understanding of behavioural components in the process of management & to develop an understanding of organizational and individual variants that effect organizations.

- Unit I :** **Management Concept:** Meaning , Managerial Functions: Planning–concept, significance, types; Organizing –concept, principles, theories, types of organizations, authority, power, delegation, decentralization; Staffing; Directing; Coordinating; Control – nature, process, and techniques. Schools of Management Thought: Scientific, process, human behaviour and social system school ; Decision theory school ; Quantitative and system; Contingency theory of management. **(No. of Lectures 15)**
- Unit II:** **Organisational Behaviour-** Nature and scope of OB, Challenges and opportunities for OB, Organization Goals, Models of OB, Impact of Global and Cultural diversity on OB. **(No. of Lectures 15)**
- Unit III:** **Individual Behaviour : Perception** - Concept, Nature, Process, **Attitude** - Concept, Process, and Measurement, **Personality** - Concept, Determinants of Personality, **Learning-** Concept, Components, Factors affecting Learning, Learning Theories. **(No. of Lectures 15)**
- Unit IV:** **Group Dimensions of Organisational Behaviour : Group** - Concept, Types of Group, Group Formation, and Group Decision Making, Teams Vs Groups, Contemporary issues in managing teams, Inter-group problems in organizational group dynamics, Management of conflict. **Motivation** – Concept, Theories of Motivation, **Leadership** - Concept, Nature, Determinations and Style, **Theories of Leadership** - Trait, Behavioural and Situational Theories. **(No. of Lectures 15)**
- Unit V:** **Organisational Power and Politics, Organisational Change** – Concept, Nature, Resistance to Change, Management Resistance to Change, **Conflict-** Concept, Sources & Types, Resolution of Conflict, **Organisational Culture** - Concept, Elements, Implication & Process. **(No. of Lectures 15)**

Suggested Readings:

1. Griffin, Ricky W: Organisational Behaviour, Houghton Mifflin Co., Boston. Hellreigel Don, John W. Slocum, Jr., and Richard W. Woodman; Organizational Behaviour, South western college Publishing, Ohio
2. Hersey. Paul, Kenneth H. Blanchard and Dewey E. Johnson; Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi.
3. Ivancevich; John and Micheeol T. Matheson : Organisational Behaviour and Management, Business Publication Inc., Texas.
4. Luthans, Fred : Organizational Behaviour. Mcgraw-Hill, New York

Programme /Class: Master of Commerce	{ Year- 4 } Eighth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Compulsory)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Code: MC 202

ADVANCED STATISTICAL ANALYSIS TECHNIQUES

Objectives: The objective of this course is to give advance knowledge of the subject to make the students learn the application of Statistical Tools and Techniques for decision making.

Unit I: Sampling: Need for sampling - sampling frame - probability and non probability methods- sampling and non-sampling errors sampling distributions – central limit theorem. (No. of Lectures 15)

Unit II: Probability Theory and Distribution: Importance, Different Approaches to Definition. Permutation and Combination, Theories of Probability- Additions and Multiplications, Conditional Probability.

Probability Distribution: Binomial, Poisson and Normal distribution, Their Characteristics and Application. (No. of Lectures 15)

UNIT III: Statistical Inference: Estimation-Point and Interval Estimation, Qualities of a Good Estimator; Theory of Testing of Hypothesis-Statistics and Parameter, Statistical Hypothesis, Tests of Significance, Types of Errors in Testing of Hypothesis, Level of Significance-Confidence Interval and Confidence Limits, Two tailed and One tailed Tests, Standard Error and its Utility, Degrees of Freedom, Test Statistics, Critical Values, Acceptance and Rejection Regions; Procedure for Hypothesis Testing. (No. of Lectures 15)

Unit IV: Parametric Tests: Difference Between Large and Small Sample Tests of Significance; Assumptions in Large Sample Theory; Tests of Significance in Attributes; Significance Tests in Large Variables and Significance Tests in Small Sample; Students t-Distribution-Assumptions and Applications; F-test; Analysis of Variance-Assumptions and its Applications. (No. of Lectures 15)

Unit V: Non-Parametric Tests: Meaning and Characteristics of Non-Parametric Tests; Difference Between Parametric and Nonparametric Tests; Chi square Test-Assumptions, Conditions and Applications; Wilcoxon Matched Pairs Test; Mann Whitney Wilcoxon Test and Kruskal Wallis Test; Limitations of the Tests Hypotheses. (No. of Lectures 15)

Suggested Readings:

1. *Beri*, "Statistics for Management", Tata McGraw Hill
2. *Chandran, J.S.*, "Statistics for Business and Economics", Vikash, 1998
3. *Render & Stair Jr.*, "Quantitative Analysis for Management", Prentice Hall
4. *Sharma, J.K.*, "Business Statistics", Pearson Education
5. *Gupta, C.B.*, "An Introduction to Statistical Methods" Vikash Publication
6. *Levin Rubin*, "Statistics for Management" Pearson, New Delhi.
7. *Jaiswal K.S.*, "Advanced Statistics", Vaibhav Laxmi Prakashan, Varanasi.
8. *Gupta, K.L.*, "Business Statistics", Navyug Publication
9. *Gupta, C.B. & Gupta, Vijay*, "An Introduction to Statistical Methods", S. Chand" Delhi
10. *Gupta, S.C. & Gupta, Indra*, "Business Statistics" Himalaya Pub. House Delhi
11. *Gupta S.P.*, Statistical Methods, S. Chand & Sons, Delhi
12. *Nagar Kailash Nath*, "Sankhiyaki Vishlathon", Minakashi Publication
13. *Shukla & Sahai*, "Business Statistics", Sahitya Bhawan Publication, Agra

Programme /Class: Master of Commerce	{ Year- 4 } Eighth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Code: MC 203


ECONOMIC ENVIRONMENT OF BUSINESS

Course Objective: This course develops ability to understand and scan business environment analysis opportunities and take decisions under uncertainty.

- Unit I: Theoretical Framework of Business Environment:** Concept, Nature and Significance of Business Environment, Elements of Environment – Internal and External; Changing Dimensions of Business Environment; Techniques of Environmental Scanning and Monitoring. **(No. of Lectures 15)**
- Unit II: Economic Environment of Business:** Economic systems and business environment; Government Policies Industrial policy, Fiscal policy, Monetary policy, Exim Policy, Economic reforms. **(No. of Lectures 15)**
- Unit III: Political and Legal Environment of Business:** Critical elements of political environment; Government and Business; Changing dimensions of legal environment in India; FEMA, Competition Policy. **(No. of Lectures 15)**
- Unit IV: Socio-Cultural Environment:** Culture and Business, Social institutions and systems; Social values and attitudes; Social groups; Emerging rural sector in India; Social responsibility of business; Consumerism in India. **(No. of Lectures 15)**
- Unit V : International and Technological Environment :** Multinational corporations; Strategic Alliances; WTO, World Bank, IMF and their Importance to India; Technological environment in India; Choice of Technology, Technology Transfer. **(No. of Lectures 15)**

Suggested Readings:

- 1-Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, NewDelhi
- 2-Charunilam, Francis: Business Environment
- 3- Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publications, New Delhi
- 4- AshwathapaK : Business Environment , Himalaya Publication, Delhi
- 5- Ghosh , B : Economic environment of Business, Vikas Publication, NewDelhi



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Programme /Class: Master of Commerce	{ Year- 4 } Eighth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Code: MC 204 BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY.

Course Objective: To familiarize the students with the knowledge of ethics, emerging trends in good governance practices and corporate social responsibility in the global and Indian context.

Unit-I: Business Ethics: The concept of ethics; 'ethics' and related connotations; business values and ethics; concept of business ethics; various approaches to business ethics; ethical theories; ethical governance; social responsibility—an extension of business ethics; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme ; code of ethics; ethics committee. (No. of Lectures 15)

Unit-II: Indian Ethical Practices and Corporate Governance : Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents; **Corporate Governance:** Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance; Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Audit Committee, Role of Independent Directors, Protection of Stake Holders, Changing roles of corporate Boards ; Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences. (No. of Lectures 15)

Unit-III: Whistleblowing and Corporate Governance: The Concept of Whistle-Blowing; Types of Whistle-blowers; Whistle-blower Policy; the Whistle-Blower Legislation across Countries; developments in India. (No. of Lectures 15)

Unit-IV: Corporate Social Responsibility (CSR) –Meaning; corporate philanthropy; CSR—an overlapping concept; corporate sustainability reporting; CSR through triple bottom line; CSR and business ethics; CSR and corporate governance; environmental aspect of CSR; CSR models; drivers of CSR; global reporting initiatives; major codes on CSR; initiatives in India. (No. of Lectures 15)

Unit V : Corporate Image and Excellence : Corporate image – building corporate image , Importance, Corporate Excellence, importance, Measures to achieve corporate excellence, New initiatives on corporate excellence. (No. of Lectures 15)

Suggested Readings:

1. *Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.*
2. *Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press..*
3. *Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-A European Perspective, Edward Elgar.*
4. *Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi. Shukla, M.B., "Business Environment", Taxmann's Publication.*
5. *Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd New Delhi. Kuchhal, S.C., "Industrial Economy of India", Chaitanya Publication.*

Programme /Class: Master of Commerce	{ Year- 4 } Eighth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Code: MC 205 LABOUR WELFARE AND SOCIAL SECURITY

Course Objective: The aim of the course is to build knowledge, understanding and laws of labour welfare in India .

Unit-I: Labour Welfare: Concept, Objectives and Scope of Labour Welfare, Types of Labour Welfare-Statutory and Non-Statutory; Agencies of Labour Welfare Work. (No. of Lectures 15)

Unit-II: Labour Welfare in India: Labour Welfare under Constitution of India, Main Provisions of the Factories Act, 1948 and the Mines Act, 1952 Regarding Labour Welfare. Workers Education in India. (No. of Lectures 15)

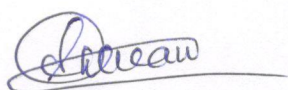
Unit-III: Wage Legislation: Main provisions of The Payment Of Wages Act1936 , Minimum Wages Act1948 , The Payment of Bonus Act 1965 including main recommendations of the Bonus Commission. (No. of Lectures 15)

Unit-IV: Social Security: Concept, Need and Significance of Social Security, Types of Social Security, Social Assistance and Social Insurance, Social Security in India. (No. of Lectures 15)

Unit V : Social Security Legislation in India: Main Features and Provisions of the Employees State Insurance Act, 1948; the Employees Provident Funds and Misc. Provisions Act, 1952; Workmen's Compensation Act, 1923; and the Maternity Benefit Act, 1961. (No. of Lectures 15)

Suggested Readings:

1. *Ghaiye, B.R.*, "Laws and Procedure of Developmental Enquiry (In Private and Public Sector)", Eastern Book Co, India
2. *Malhotra, O.P.*, "The Law of Industrial Disputes", Lexis Nexis
3. *Malik, P.C.*, "Handbook of Labour and Industrial Law", Eastern Book Company
4. *Kapoor, N.D.*, "Element of Industrial Law", Sultan Chand & Sons
5. *Padhi, P.K.*, "Labour & Industrial Laws", PHI Learning Pvt. Ltd
6. *Srivastava, S. C.*, "Industrial Relations and Labour Laws", Vikas Publishing House


Dean & Convener (Commerce)

Programme /Class: Master of Commerce	{ Year- 4 } Eighth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures=75 (in hours per week): L- 5/w	
Code: MC 206 STRATEGIC MANAGEMENT		

Course Objectives: The present course aims at familiarizing the participants with the concepts, tools and techniques of corporate strategic management so as to enable them to develop analytical and conceptual skills.

- Unit I: Introduction :** Concept, Definition and Nature of Strategy, Vision, Mission, Goal & Objective. Strategic Management: Definition and Process, Models of Strategic Decision Making, Strategic Intent, Strategic Business Unit. **(No. of Lectures 15)**
- Unit II: Environmental Scanning:** Concept of Environment and its Components, SWOT Analysis, Environmental Scanning and Appraisal, Strategic Advantage Analysis and Diagnosis, Concept of Synergy, Core Competence. **(No. of Lectures 15)**
- Unit III: Strategic Analysis & Choice:** Stability, Growth, Turnaround, Retrenchment, Diversification, Vertical and Horizontal Integration, Strategic Alliance, Divestment, Business Portfolio analysis BCG & GEC matrix, Strategic Choice. **(No. of Lectures 15)**
- Unit IV: Strategic Implementation and Control:** Inter- relation between Formulation and Implementation, Issues in Strategy Implementation, Structural and Non-Structural Resource Allocation. Overview of Strategic Evaluation, Strategic Control, Techniques of Strategic evaluation and Control. **(No. of Lectures 15)**
- Unit V : Emerging Strategic Trends :** Business Process Outsourcing and Knowledge Process Outsourcing in India: Concept and Strategies. Reasons for growing BPO and KPO businesses in India, **Reengineering Business Processes-** Business Reengineering, Process Reengineering and Operational Reengineering, **Start-up Business Strategies and Make in India Model:** Process of business start ups and its Challenges, Growth Prospects and government initiatives in Make in India Model with References to National manufacturing, Contribution of Make in India Policy in overcoming industrial sickness. **(No. of Lectures 15)**

Suggested Readings:

1. Kazmi Azhar, "Strategic Management & Business Policy", Tata McGraw Hill.
2. Srinivasana, R., "Strategic Management", PHI Learning
3. Lynch Richard, "Strategic Management", Pearson
4. Rao, P. Subba, "Business Policy and Strategic Management", Himalaya Publishing House
5. Haberberg & Rieple, "Strategic Management: Theory and Application", Oxford Press
6. Rathore, P.S., "Strategic Management", Kitab Mahal Distributers
7. Mathur, U.C., "Strategic Management", Macmillain India limited.
8. Mital, Amita, "Cases in Strategic Management", McGraw Hill Education

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Dean & Convener (Commerce)

Programme /Class: Master of Commerce	{ Year- 4 } Eighth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	
Code: MC 207 SERVICES MARKETING		

Course Objectives: To examine the nature of services and distinguish between product and services. Develop an understanding of the role of relationship marketing and customer services as well as to focus on the research, strategy and application specific to decision-making in the highly competitive and rapidly growing services sector.

- Unit I: Introduction To Service Marketing:** Concept, Classification of Services, Reasons for Growth in Services, Goods versus Services, Features of Services, Consumer behaviour in Services, Emergence of Service marketing, Marketing Challenges in Services Business. **(No. of Lectures 15)**
- Unit II: Strategies for Services Marketing:** Elements of Marketing Mix in Services (7P's), Service triangle, Segmentation, Positioning & Differentiation, Advertising and Sales Promotion of Services, Relationship Marketing. **(No. of Lectures 15)**
- Unit III: Service Quality and Standards:** Customer Expectations & Perceptions about Services, Factors influencing Customer satisfaction, Determinants of Service quality, Service Quality and Measurement- SERVQUAL, Gaps model of Service quality. **(No. of Lectures 15)**
- Unit IV: Delivering Services:** Role of Employees in service delivery, Developing customer conscious Employees, Quality Circles; Physical Evidence- Physical Facilities, Physical Setting, Social Setting. **(No. of Lectures 15)**
- Unit V : Managing Service Process:** Designing service process, Design options, Service process planning, Service Blueprint, Benchmarking, Service Productivity, Application of Technology for Service activities. **(No. of Lectures 15)**

Suggested Readings:

1. Services Marketing, Zeithaml Valerie / Bitner Mary Jo. TataMcGraw-Hill.
2. Services Marketing, Lovelock, Christopher, Prentice-Hall, International Edition.
3. Verma, H. V. (2012). Services marketing: text and cases (2nd ed.) New Delhi: Pearson Education.
4. Zeithaml, V., Gremler, D., Bitner, M. J., & Pandit, A. (2013). Services marketing: integrating customer focus across the firm (6th ed.). New Delhi: McGraw Hill
5. Services Marketing, Nargundkar, Rajendra. Tata McGrawHill

{ Year - 5 }
Semester- IX
Third Semester of M.Com or Ninth Semester of Higher
Education in Continuation of B.Com

Course Structure

Code	Paper Name	Compulsory / Elective	Credit	Internal Assessment	External Assessment	Max. Marks
MC 301	Management Information System (MIS)	Compulsory (from Own Faculty)	05	25	75	100
MC 302	Research Methodology	Compulsory (from Own Faculty)	05	25	75	100
<i>Select any two from the following</i>						
MC 303	Advertising and Sales Management	Optional (from Own Faculty)	05	25	75	100
MC 304	Theory and Practice of Marketing	Optional (from Own Faculty)	05	25	75	100
MC 305	Financing of Micro, Small & Medium Enterprises	Optional (from Own Faculty)	05	25	75	100
MC 306	Industrial Relations	Optional (from Own Faculty)	05	25	75	100
MC 307	Survey Research Project Report	Compulsory	04			100
Total Credit and Marks			24			500

Note: (a) MC 307: Students have to do Survey Research Project Report in Intra / Inter faculty related to main subject.

(b) Internal Assessment of 25 will include 10 Marks on Sessional Test (Two Sessional Test), 10 Marks on Assignment and 05 Marks on Attendance & Discipline.

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Programme /Class: Master in Commerce	{ Year- 5 } Ninth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Compulsory)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Code: MC 301	Management Information System (MIS)
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Course Objectives: To acquaint the students with the basics of Information technology and related aspects.

- Unit I:** **Introduction:** Meaning, Definition, Characteristics and Importance of MIS; Elements of MIS; Information at Different Levels of Management; Nature of Reports at Different Levels of Management ; MIS Planning; MIS Structure; MIS Classification; MIS and Decision Making; Advantages and Disadvantages of MIS. (No. of Lectures 15)
- Unit II:** **MIS and System Analysis :** System Concepts; Types of System; Principles of System and Subsystems; Organization as a System; System Approach; Meaning, Nature, Function and Principles of System Analysis; Data Flow Diagrams,; Data Dictionary; Analysis of MIS. (No. of Lectures 15)
- Unit III:** **MIS and System Design:** System Design Concept; Principles of System Design; Input and Output Designing; Relevant Information Needs in MIS Design; Conceptual System Design; Detailed System Designing; Implementation; MIS Installation and Evaluation. (No. of Lectures 15)
- Unit IV:** **Major Management Information System to Business :** Accounting and Financial Information System; Production and Operations Information System; Marketing Information System; Personnel Information System and theirs Integration with other Information Systems; Other Information Systems. (No. of Lectures 15)
- Unit V:** **Data Communication and Evaluation in MIS :** Data Communication; Channels of Communication; Communication Hardware; Modes of Communication Networks; Communication Networks in India; Telecommunication; MIS Evaluation-Cost-Benefit Analysis; Critical Appraisal of MIS. (No. of Lectures 15)

Suggested Readings:

1. *Louden & Louden*, "Management Information System", Prentice Hall.
2. *Banerjee, U. K., & Sachdeva, R. K.*, "Management Information System: A New Frame Work" Vikas Publishing House, New Delhi.
3. *Gupta, A.K.*, "Management Information System", S. Chand Co. Ltd.
4. *Jindal Aman*, "Management Information System", Kalyani Publishers.
5. *Kanter Jerome*, "Management Oriented MIS", Prentice Hall.

Programme /Class: Master in Commerce	{ Year- 5 } Ninth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Compulsory)	Total No. of Lectures= 75 (in hours per week): L- 5/w	
Code: MC 302 RESEARCH METHODOLOGY		

Course Objectives: The objective of the course is to impart basic understanding and steps involved in a good research. Students should understand research design, sampling and report writing.

Unit I: Introduction: Nature, Scope and Significance of Business Research Methodology, Methods of Research, Research- Process, Types of research design, Characteristics of socio-economic research. **(No. of Lectures 15)**

Unit II: Research Problem: Selection and formulation of research Problems, Defining the Scope and Significance. **(No. of Lectures 15)**


Unit III: Collection of Data: Concept of Sample, Sample Size and Sampling Procedure, Various Types of Sampling Techniques, Types of Data: Secondary and Primary, Various Methods of Collection and Data, Preparation of Questionnaire and Schedule, Precautions in Preparation of Questionnaire and Collection of Data. **(No. of Lectures 15)**

Unit IV: Analysis of Data: Coding, Editing and Tabulation of Data, Various Kinds of Charts and Diagrams used in Data Analysis, Bar and Pie Diagrams and their Significance, Use of SPSS in Data Analysis, Application and Analysis of Variance (ANOVA). **(No. of Lectures 15)**

Unit V: Interpretation of Data and Preparation of Report: Different statistical techniques of data analysis, Interpretation, Report Writing, Presentation, Footnotes, References , Bibliography, Appendices. **(No. of Lectures 15)**

Suggested Readings:

1. Kothari, C.R., "Research Methodology: Methods & Techniques", New Age International Publishers, New Delhi.
2. Chawla, Deepak & Sodhi, Neena, "Research Methodology: Concepts & Cases", Vikas Publishing House, New Delhi.
3. Bhattacharya, D.K., "Research Methodology", Excel Books.


Dean & Controller of Commerce

Programme /Class: Master in Commerce	{ Year- 5 } Tenth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Code: MC 303

ADVERTISING AND SALES MANAGEMENT

Objective: This course aims to familiarize the student with the basic principles of advertising, introduction to media involved and sales management.

Unit I: Advertising Management and Media – Concept, Scope, Importance in business, Role of Advertising in Social and Economic Development of India, Legal, Ethical and Social aspects of advertising.

Advertising Media: Print media, broadcasting media; Non-media advertising; media planning and scheduling; Advertising on internet; Media selection decisions. (No. of Lectures 15)

Unit II: Measuring Advertising Effectiveness: Meaning advertising agency-client relationship; Promotional scene in India; Techniques for testing advertising effectiveness. (No. of Lectures 15)

Unit III: Selling: Concept, objectives and functions of sales management; Fundamentals of selling; Selling process; Salesmanship; Product and customer knowledge. **Sales Planning:** Importance and types of sale planning, sales planning process; Sales forecasting; Determining sales territories, sales quotas, and sales budget. (No. of Lectures 15)

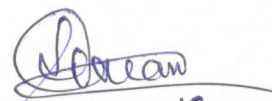
Unit IV : Sales Organisation and Sales force Management: Setting up a sales organisation: Planning process; Principles of determining sales organisation.

Sales force Management: Estimating manpower requirements for sales department; Planning for manpower-recruitment and selection, training and development , placement and induction, motivating sales force; Leading the sales force. (No. of Lectures 15)

Unit V : Control Process: Analysis of sales volume, costs and profitability; managing expenses of sales personnel; Evaluating sales force performance. (No. of Lectures 15)

Suggested Readings:

1. Aaker, Batra & Myers – Advertising Management
2. Percy, L. & Elliott, R.R., - Strategic Advertising Management
3. Manendra Mohan – Advertising Management
4. Tyagi C.L. – Advertising Management
5. Sontakki C.N., - Advertising And Sales Management


Dean & Convener Commerce

Programme /Class: Master in Commerce	{ Year- 5 } Tenth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

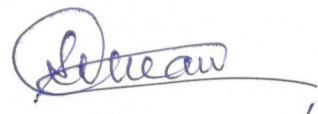
Code: MC 304	THEORY AND PRACTICES OF MARKETING
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Objective: This course aims to familiarize the student with the basic principles of marketing and various marketing approaches.

- Unit I:** **Introduction to Marketing:** Definition, nature, scope & importance of Marketing Management , Core concepts of marketing: selling concept, production concept, modern marketing concept, societal marketing. **(No. of Lectures 15)**
- Unit II:** **Market segmentation:** Concept, basis of segmentation, its Importance in marketing; Targeting: Concept, Types, Importance; Positioning: Concept, Importance, Brand positioning, Repositioning. **(No. of Lectures 15)**
- Unit III:** **Marketing Mix:** Product – Product Mix, New Product development, types of product, Product life cycle, Branding and packaging. Distribution – Concept, importance, different types of distribution channels. **(No. of Lectures 15)**
- Unit IV :** **Marketing Mix:** Price – Meaning, objective, factors influencing pricing, methods of pricing. Promotion – Promotional mix, tools, objectives, media selection & management. **(No. of Lectures 15)**
- Unit V :** **Marketing Research:** Importance, Process & Scope. Marketing Information System: Meaning, Importance and Scope. Consumer Behaviour: Concept, Importance and factors influencing consumer Behaviour. **(No. of Lectures 15)**

Suggested Readings:

1. Philip Kotlar, Marketing Mgt. (PHI)
2. Etzet, Walker, Stanton, Marketing
3. Rajan Saxena, Marketing Management


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Programme /Class: Master in Commerce	{ Year- 5 } Ninth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Code: MC 305 FINANCING OF MICRO, SMALL & MEDIUM ENTERPRISES

Course Objective: To understand the setting up and management of MSMEs and initiatives of Government and other institutions support for growth and development of MSMEs.

Unit I: Introduction for Small and Medium Entrepreneurship (SME): Concept & Definition, Role of Business in the modern Indian Economy SMEs in India, Employment and export opportunities in MSMEs. Issues and challenges of MSMEs. (No. of Lectures 15)

Unit II: Setting of SMEs': Identifying the Business opportunity, Business opportunities in various sectors, formalities for setting up an enterprise - Location of Enterprise – steps in setting up an enterprise – Environmental aspects in setting up, Incentives and subsidies, Rural entrepreneurship – Women entrepreneurship. (No. of Lectures 15)

Unit III: Institutions supporting MSMEs: Forms of Financial support, Long term and Short term financial support, Sources of Financial support, Development Financial Institutions, Investment Institutions, Central level institutions, State level institutions, Other agencies, Commercial Bank – Appraisal of Bank for loans. Institutional aids for entrepreneurship development – Role of DST, SIDCO, NSIC, IRCI, NIDC, SIDBI, SISI, SIPCOT, Entrepreneurial guidance bureaus. (No. of Lectures 15)

Unit IV: Management of MSME: Management of Product Line; Communication with clients – Credit Monitoring System - Management of NPAs - Restructuring, Revival and Rehabilitation of MSME, Problems of entrepreneurs – sickness in SMI – Reasons and remedies — Evaluating entrepreneurial performance. (No. of Lectures 15)

Unit V : Role of Government in promoting Entrepreneurship: MSME policy in India, Agencies for Policy Formulation and Implementation: District Industries Centers (DIC), Small Industries Service Institute (SISI), Entrepreneurship Development Institute of India (EDII), National Institute of Entrepreneurship & Small Business Development (NIESBUD), National Entrepreneurship Development Board (NEDB)- objectives. Government Schemes from MSME Subsidies Support on ISO Certification & skills upgradation- Special Benefits of imports and exports- state government support on Industrial Infrastructure-GST and its exemptions.(No. of Lectures 15)

Suggested Readings:

1. Vasant Desai, Small Scale Industries and Entrepreneurship, Himalaya Publishing House, 2003.
2. Poornima M Charanthimath, Entrepreneurship Development Small Business Enterprises, Pearson, 2006.
3. Paul Burns & Jim Dew Hunt, Small Business Entrepreneurship, Palgrave Macmillan publishers, 2010
4. SumanKalyanChaudhury, Micro Small and Medium Enterprises in India Hardcover, Raj Publications, 2013.

Programme /Class: Master in Commerce	{ Year- 5 } Ninth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Code: MC 306

INDUSTRIAL RELATIONS

Course Objective: The course intends to educate and create awareness among the participants about various aspects to industrial relation and thus equip them to handle this delicate subject with maturity, objectivity and understandings.

Unit I: Industrial Relation: Concept, Nature Objectives, Importance, Industrial Disputes, Meaning, Causes, Strike, Lockout. **(No. of Lectures 15)**

Unit II: Collective Bargaining: Meaning, Characteristics, Trade unionism- Concept and Nature of Objective of Trade Union Functions of Trade Unions, Problems of Trade Union, Measures of Strengthening of Trade Union. **(No. of Lectures 15)**

Unit III: Industrial Accident, Safety Measures Absenteeism, Measures to Check Absenteeism, Labour Turn Over, Causes of Labour Turn Over, Measures to Reduce Labour Turn Over. **(No. of Lectures 15)**

Unit IV: Workers Participation in Management: Meaning, Objectives, Different forms of WPM, Causes of the Failure of Participation Scheme in India, Suggestions for the Success of WPM. **(No. of Lectures 15)**

Unit V : Grievance Redressal and Discipline Mechanisms: Discipline Mechanisms-Judicial Approach to Discipline; Misconduct, Disciplinary Proceedings, Domestic Enquiries, Charge-sheets, Conduct of Enquiry and Award of Punishments; Grievance and Redressal -Approaches and Nature of Grievances, Causes, Procedure and Grievance Redressal Mechanisms.**(No. of Lectures 15)**

Suggested Readings:

5. Kochan, T.A. & Katz Harry, "An Introduction to Collective Bargaining and Industrial Relations", Irwin/McGraw-Hill
6. Mamkoottam, K., "Trade Unionism: Myth and Reality", OUP India
7. Bhagoliwal, T. N., "Industrial Relations in India", Sahitya Bhawan, Agra
8. Mehrotra, S.N., "Labour Problems in India", S. Chand
7. Mamoria, C. B., Mamoria, S. & Gankar, S. V., "Dynamics of Industrial Relations", Himalaya Publishing House
8. Tripathy, P. C. "Personnel Management and Industrial Relations", Sultan Chand & Sons, New Delhi.
9. Mani, B.R., "Participative Management Vs. Collective Bargaining", Vision Books, New Delhi.

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{ Year - 5 }
Semester- X
Master in Commerce (M.Com.)
Fourth Semester of M.Com or tenth Semester of Higher
Education in Continuation of B.Com.

Course Structure

Code	Paper Name	Compulsory / Elective	Credit	Internal Assessment	External Assessment	Max. Marks
Select any one subject group from the following-						
Group A- Finance						
MC 401	Security Analysis and Portfolio Management.	Optional (from Own Faculty))	05	25	75	100
MC 402	Financial Institutions and Markets.	Optional (from Own Faculty)	05	25	75	100
MC 403	Financial Risk Management.	Optional (from Own Faculty)	05	25	75	100
Group B- Marketing						
MC 401	Consumer Behaviour And Marketing Research	Optional (from Own Faculty)	05	25	75	100
MC 402	Consumer Rights and Education	Optional (from Own Faculty)	05	25	75	100
MC 403	Rural and Agricultural Marketing	Optional (from Own Faculty)	05	25	75	100
Group C- Human Resource Management						
MC 401	Labour Welfare and Social Security	Optional (from Own Faculty)	05	25	75	100
MC 402	Industrial Laws	Optional (from Own Faculty)	05	25	75	100
MC 403	Human Resource Planning, Policy and Practices	Optional (from Own Faculty)	05	25	75	100
Group D- Taxation						
MC 401	Taxation Laws & Practices	Optional (from Own Faculty)	05	25	75	100
MC 402	Goods and Services Taxes(GST)	Optional (from Own Faculty)	05	25	75	100
MC 403	Corporate Tax Planning and Management	Optional (from Own Faculty)	05	25	75	100

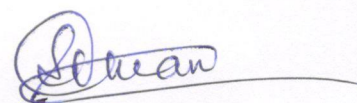
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MC 404	Survey Research Project Report	Compulsory	04		100
MC 405	Comprehensive Viva Voce	Compulsory			100
Total Credit and Marks			24		500

Note: MC 404: Students have to do Survey Research Project Report in Intra / Inter faculty related to main subject.

(b) Internal Assessment of 25 will include 10 Marks on Sessional Test (Two Sessional Test), 10 Marks on Assignment and 05 Marks on Attendance & Discipline



Dean & Convener (Commerce)

Programme /Class: Master in Commerce	{ Year- 5 } Tenth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Group A- Finance

Code: MC 401 SECURITY ANALYSES AND PORTFOLIO MANAGEMENT

Objective: To impart knowledge to students regarding the theory and practice of Security Analysis and Portfolio Management.

- Unit I:** **Investments:** Nature and scope of investment analysis, elements of investment, avenues of investment, approaches to investment analysis, Concept of return and risk, Security return and risk analysis, measurement of return and risk.
Financial Assets: Types and their characteristics, sources of financial information.
Security Markets: Primary and Secondary market ; Primary market-role, functions and methods of selling securities in primary market ; Allotment procedure; New financial instruments. **(No. of Lectures 15)**
- Unit II:** **Risk and Return Relationship in Investment:** Risk-Return-Different types - Risk Measurement – Total Risk- Systematic Risk- Use of Beta, Variance – Computation of Risk and Return- Risk Premium –Expected Return -Risk Return Trade Off .**(No. of Lectures 15)**
- Unit III:** **Valuation of Securities:** Valuation of Bonds – methods of estimating Bond returns – Valuation of shares – discounted dividend models – PE ratio multiplier Model. **(No. of Lectures 15)**
- Unit IV :** **Security Analysis:** Fundamental analysis – Economy analysis- Industry Analysis – company analysis. Technical analysis – Dow Theory – Elliot Wave Theory – Chart patterns-Mathematical indicators. Efficient Market Hypothesis – weak form – semi strong form – strong form – tests of efficient market hypothesis.**(No. of Lectures 15)**
- Unit IV:** **Portfolio Management :** Portfolio Management, Portfolio Selection and its Models. Markowitz Portfolio Theory. Efficient Frontier, Capital Market Theory: CAPM Single Index Model; Portfolio Total Risk (Risk and Return Analysis). Portfolio Market Risk and Unique Risk, Capital Market line and Security Market Lines, Portfolio Performance Evaluation: Measurement of Risk & Return, Evaluation Criteria and Procedures. **(No. of Lectures 15)**

Suggested Readings

1. Avadhani, V.A., "Security Analysis & Portfolio Management", Himalaya Publishing House
2. Bhalla, V.K., "Investment Management", S. Chand Publishing
3. Pandian, P., "Security Analysis & Portfolio Management", Vikas Publishing House.
4. Fischer, L.M. & Ormiston. A, "Security Analysis & Portfolio Management", Prentice Hall of India.
5. Ronald J. Jordon & Donald E. Fischer, "Security Analysis & Portfolio Management", Pearson India.

Programme /Class: Master in Commerce	{ Year- 5 } Tenth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Group A- Finance

Code: MC 402 FINANCIAL INSTITUTIONS AND MARKETS

Objective: The basic purpose of this course is to develop a broad understanding of the various markets comprising the Indian Financial System in a global context and the roles played by various institutions in the functioning of this system.

Unit I: Introduction : Nature and role of financial system and financial markets; Financial system and economic development; Indian financial system-an overview Baud Bandwidths.

Financial Markets: Money and capital markets; Money market instruments-call money, treasury bills, certificates of deposits, commercial bills, trade bills etc; Recent trends in India money market; Capital market-primary and secondary markets. **Markets for derivatives:** General features of forwards, futures, forwards vs. futures, options, swaps, types of swaps. **(No. of Lectures 15)**

Unit II: Exchange Rates & Currency Markets : Concept of exchange rates; Determinants of exchange rates; Devaluation; Depreciation; Devaluation vs. depreciation; International financial flows; Types of risks; Risk hedging and futures; Risk and financial assets; Criteria to evaluate assets; Return on assets; Theories of the level of interest rates: Classical theory, loanable funds theory, Keynesian theory, Relationship between long-term & short-term rates; Appropriate interest rates policy. **(No. of Lectures 15)**

Unit III: Financial Institutions And Credit Policies :

Meaning, functions, role financial institutions; Impact of credit crisis on financial institutions; Reserve Bank of India: Functions, role, organisation & management; Aims and objectives of the monetary policy of RBI, effectiveness of monetary policy; Credit creation and its control; Profitability and efficiency of banks; Commercial banks: Nature, types, functions, banking innovation; Regional rural banks: Functions, purpose. **(No. of Lectures 15)**

Unit IV: Development And Investment Banking:

Development banks: Role, functions; Development ^{of} financial institutions: IFCI, IDBI, IDFC, EXIM bank, NABARD, ICICI; Lending operation of World Bank and its affiliates: Working of IDA, IFC & ADB, Nonbanking financial institutions: Types, features, role and growth of investment companies, hire-purchase companies, lease finance, housing finance, merchant banks, venture capital funds. **(No. of Lectures 15)**

Unit V : Interest Rate Structure: Determinants of interest rate structure; Different interest rate. **(No. of Lectures 15)**

Suggested Readings

1. Bhole, L.M.: Financial Markets and Institution, Tata McGraw Hill, Delhi.
2. Giddy, I.H.: Global Financial Markets, A.I.T.B.S. Delhi.
3. Khan, M.Y.: Indian Financial System, Tata McGraw Hill, Delhi.
4. Vashney, P.N.: Indian Financial System, Sultan Chand & Sons, New Delhi.

Programme /Class: Master in Commerce	{ Year- 5 } Tenth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Group A- Finance

Code: MC 403

FINANCIAL RISK MANAGEMENT

Objective: The basic purpose of this course is to acquaint the participants with the principles and practices of financial risk management to deal with financial risks faced by large institutions.

- Unit I:** **Introduction to Financial Risk:** Value Creation and Risk Management. Types of risks faced by modern organisations. Nature, sources and measures of financial risks. **(No. of Lectures 15)**
- Unit II:** **Management of Market Risks:** Concept of Market Risk. Sources of market risks. Measures of market risk. Value at Risk. RiskMetrics Approach. Historic Simulations. Monte Carlo Simulations. Portfolio Risk Measure. Portfolio Risk Budgeting. Stress Testing and Back Testing. Capital Charges. **(No. of Lectures 15)**
- Unit III:** **Management of Credit Risks:** Concept of Credit Risk. Individual Loan Risks. Measurement of Credit Risk. Default Risk Models. Loan Portfolio and Concentration Risk. Credit Ratings. Credit Derivatives. Capital Charges. **(No. of Lectures 15)**
- Unit IV:** **Management of Other Institutional Risks:** Other types of financial risks faced by the institutions. Measures and handling of Off Balance-sheet risks, foreign exchange risks, sovereign risk, liquidity risk, technology and other operational risks. Risk hedging and management. Capital charges. **(No. of Lectures 15)**
- Unit V :** **Enterprise Risk Management :** Concept of Enterprise Risk Management (ERM). Principal terms in Enterprise Risk Management. Integrated Approach to Risk Management. Framework for risk management and control. Risk frameworks under regulatory environments. **(No. of Lectures 15)**

Suggested Readings:

1. Bhalla, V. K. (2012). *Investment Management*. Delhi: S. Chand.
2. Christoffersen, P. F. (2016). *Elements of Financial Risk Management*. London: Academic Press.
3. Crouhy, M., Galai, D., & Mark, R. (2014). *The Essentials of Risk Management*. USA: McGraw-Hill Education.
4. Hull, J. C. (2018). *Risk Management and Financial Institutions*. New Jersey: John Wiley & Sons.
5. Jorion, P. (2011). *Financial Risk Manager Handbook*. New Jersey: John Wiley & Sons
6. Professional Risk Managers' International Association. (2015). *PRM Handbook Volume III: Book 1-3*. USA: PRMIA Publications
7. Resti, A., & Sironi, A. (2007). *Risk Management and Shareholders' Value in Banking*. England: John Wiley & Sons.

Programme /Class: Master in Commerce	{ Year- 5 } Tenth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Group B- Marketing

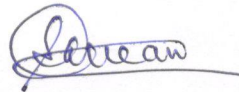
Code: MC 401 CONSUMER BEHAVIOUR AND MARKETING RESEARCH

Objective: The course aims to understand the complexities of consumer needs and perceptions and translate them into effective Marketing Strategies. The course will be focusing on the elementary knowledge of Marketing Research as well.

- Unit I:** **Introduction:** Nature, Importance, and Scope of Consumer Behaviour; Application of Consumer Behaviour in Marketing. Determinants of Consumer Behaviour, changing profile of Indian Consumers. **(No. of Lectures 15)**
- Unit II:** **Individual Determinants of Consumer Behaviour:** Needs and Motivation, Perception, Learning and learning theories, Attitude and attitude change, Personality and Life Style **(No. of Lectures 15)**
- Unit III:** **External Determinants of Consumer Behaviour:** Group Dynamics, Reference Groups and their Influence, Family- Role and Functions. Social class, Culture and sub- Culture, Cross Cultural understanding of Consumer Behaviour. **(No. of Lectures 15)**
- Unit IV:** **Consumer Decision Making Process,** Models of Consumer Behaviour: Nicosia; Howard- Sheth; Engle; Kollat and Blackwell Models, Business buying behavior. **(No. of Lectures 15)**
- Unit V :** **Introduction to Marketing Research:** Meaning of Marketing Research, Types of Marketing Research, Importance; customer insight, Ethics, Structure of marketing Research, Marketing Research Process. **(No. of Lectures 15)**

Suggested Readings:

1. Schiffman, L.G. and Kanuk, L.L.: ConsumerBehavior
2. Nair, SujaR.: Consumer Behaviour in Indian Perspective.
3. Loudon, David, L and Bitta, A.J. Dalla, : ConsumerBehaviour
4. Bennet and Kasara Jan, : Consumer Behaviour.
5. Peter J. Paul and Jerry C. Olson, : Consumer Behaviour and MarketingStrategy
6. Nigel Bradley: Marketing Research – Tools and Techniques, Oxford UniversityPress


Dean & Convener (Commerce)

Programme /Class: Master in Commerce	{ Year- 5 } Tenth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Group B- Marketing

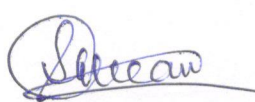
Code: MC 402	CONSUMER RIGHTS AND EDUCATION
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Objective: To provide students with an understanding of the consumer movement, his rights, protection Act etc in order to aware consumer and safeguard his interests.

- Unit I:** **Consumer Movement** in India Profile of Indian Consumer –Problems of Indian Consumers – Consumerism-ill effects of consumerism/Limitation of ‘Buyer Beware’ concept. (No. of Lectures 15)
- Unit II:** **Right of Consumers-** Responsibilities of Consumers –Consumer Education & awareness building –unfair trade practices –Caveat emptor. (No. of Lectures 15)
- Unit III:** **Consumer Protection Act-** Main Provisions –Redressal forums –District Level – State Level and National Level –Powers & Functions –Filling of Complaints Procedure Regulatory Authorities & OMBUDSMAN. (No. of Lectures 15)
- Unit IV:** **Consumer pressure groups-**voluntary consumer organizations-Consumer Protection Councils Remedy & Redressal of Grievances –Legal and non-legal. (No. of Lectures 15)
- Unit V :** **Consumer satisfaction and social Responsibility of Business** – Consumer Communication – ethics in advertisement- Consumer care mechanism in Private and Public Sector(No. of Lectures 15)

Suggested Readings:

1. Indian consumer protection Act .
2. Law of consumer protection – Avatar singh – Eastern Book Company.
3. Consumer protection – Jurisprudence – Balakrishna Eradi – Lexis Nexis Butter worth publishing .
4. Commentary on the Consumer protection- Universal Law Publication .


 Dean & Convener (Commerce)

Programme /Class: Master in Commerce	{ Year- 5 } Tenth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Group B- Marketing

Code: MC 403

RURAL AND AGRICULTURAL MARKETING

Objective: To provide students with an understanding of the Indian rural marketing environment and enable students to plan products and strategies that would help in overcoming the challenges of rural markets.

Unit I: **Introduction-** Definition, Scope of Rural Marketing, Concepts, Components of Rural Markets, Rural versus Urban Markets, Rural Market in India – size and scope, Factors contributing to Growth of Rural Markets. **(No. of Lectures 15)**

Unit II: **Rural Consumer behavior-** Characteristics of rural consumers, Occupation and Income, Economic circumstances, Lifestyle, Consumer buying behaviour models, Factors affecting Rural Consumer Behaviour, Consumer Buying Process **(No. of Lectures 15)**

Unit III: **Rural Marketing Environment-** Rural Environment, Occupation Pattern, Expenditure Pattern, Rural Demand and Consumption Pattern, Rural Markets Segmentation, Targeting and Positioning strategies, Four A's of Rural Marketing Mix. **(No. of Lectures 15)**

Unit IV: **Product and Pricing -** Classification of products and services in Rural marketing, Rural Marketing of FMCG's and Consumer durables- issues and challenges, Importance of Branding, Packaging and Labelling , New Product launch techniques for rural markets, Nature of Competition in Rural Markets, Pricing Strategies in Rural Markets. **(No. of Lectures 15)**

Unit V : **Distribution and Communication -** Accessing Rural Markets, Channels of Distribution, Prevalent Rural Distribution Models, Emerging Distribution Models, Rural Retail System, Rural Communication strategy, Rural Media, Advertising and promotion strategies for rural markets, Challenges in Rural Communication. **(No. of Lectures 15)**

Suggested Readings:

1. Dogra B., & Ghuman K. (2010). *Rural Marketing Concepts and Practices*. New Delhi: Tata McGraw-Hill
2. Gopal Swamy, T. P. (2009). *Rural Marketing (3rd ed.)*. New Delhi: Vikas Publishing House.
3. Kashyap, P., & Raut, S. (2007). *Rural Marketing (5th ed.)*. Wiley India Pvt. Ltd
4. Krishnama Charyulu, C.S.G., & Ramakrishnan, L. (2011). *Rural Marketing Text & Cases (2nd ed.)*. Pearson Education.

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Programme /Class: Master in Commerce	{ Year- 5 } Tenth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Group C- Human Resource Management

Code: MC 401	LABOUR WELFARE AND SOCIAL SECURITY
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Objective: To understand the various concepts related with labour welfare and social security in India.

Unit I: **Labour Welfare:** Concept, Objectives and Scope of Labour Welfare, Types of Labour Welfare-Statutory and Non-Statutory; Agencies of Labour Welfare Work. (No. of Lectures 15)

Unit II: **Labour Welfare in India:** Labour Welfare under Constitution of India, Main Provisions of the Factories Act, 1948 and the Mines Act, 1952 Regarding Labour Welfare. Workers Education in India. (No. of Lectures 15)

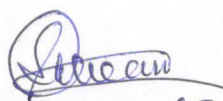
Unit III: **WAGE LEGISLATION:** Main provisions of:
1. The Payment Of Wages Act 1936
2. Minimum Wages Act 1948
3. The Payment of Bonus Act 1965 including main recommendations of the Bonus Commission.. (No. of Lectures 15)

Unit IV: **Social Security:** Concept, Need and Significance of Social Security, Types of Social Security, Social Assistance and Social Insurance, Social Security in India. (No. of Lectures 15)

Unit V : **Social Security Legislation in India:** Main Features and Provisions of the Employees State Insurance Act, 1948; the Employees Provident Funds and Misc. Provisions Act, 1952; Workmen's Compensation Act, 1923; and the Maternity Benefit Act, 1961. (No. of Lectures 15)

Suggested Readings:

1. Dynamics of Industrial Relations, Trade Unionism and Labour Welfare in India, By Shrikant Mishra
2. Economics of Labour and Industrial Relations by T.N Bhagoliwal
3. Labour Problem and Welfare by M.Mustafa
4. Kapoor, N.D., "Element of Industrial Law", Sultan Chand & Sons
5. Industrial Relations, Participating Management by B.PRath
6. Srivastava, S. C., "Industrial Relations and Labour Laws", Vikas Publishing House
7. Misra, S. N., "Labour and Industrial Laws", Central Law Publications.


Dean & Convener (Commerce)

Programme / Class: Master in Commerce	{ Year- 5 } Tenth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Group C- Human Resource Management

Code: MC 402

INDUSTRIAL LAWS

Objectives: The purpose of this course is to enable the students to acquire knowledge and understanding of prominent labour and industrial laws.

Unit I: Employees Provident Fund & Miscellaneous Provisions Act, 1952: Definitions; schemes under the Act – Employees’ Provident Fund Scheme, Employees’ Pension Scheme, 1995; Employees’ Deposit Linked Insurance Scheme; case laws. **(No. of Lectures 15)**

Unit II: Employees State Insurance Act, 1948: Objects and applicability of the scheme; definitions personal injury, factory, manufacturing process, wages, partial and permanent disablement; ESI corporation; standing committee and medical benefit council; contributions; adjudication of dispute and claims, benefits; case laws. **(No. of Lectures 15)**

Unit III: Factories Act, 1948: Definitions; authorities under the Factories Act; health; safety; provisions relating to hazardous processes; welfare; working hours of adults; employment of young persons; annual leave with wages; penalties and procedure; case laws. **(No. of Lectures 15)**

Unit IV: The Industrial Disputes Act, 1947: Objects; authorities for settlement of industrial disputes; reference of industrial disputes, procedure, powers and duties of authorities; settlements and awards; strikes, lock-outs, lay-off, retrenchment, transfer and closure; unfair labour practices. **(No. of Lectures 15)**

Unit V : Payment of Gratuity Act, 1972: Applicability and non- applicability of the Act; definition employee, employer, continuous service; payment of gratuity; forfeiture of gratuity; employer’s duty to determine and pay gratuity; recovery of gratuity; penalties; case laws.

Trade Unions Act, 1926: Objects; registration of trade unions; rights and liabilities of registered trade unions; privileges of a registered trade union; immunity from criminal and civil proceedings; penalties; case laws. **(No. of Lectures 15)**

Suggested Readings:

1. Malik, K.L., *Industrial Laws and Labour Laws*, Eastern Book Company, Lucknow.
2. Kumar, H.L., *Digest of Labour Cases*, Universal Law Publishing Co P Ltd, New Delhi
3. Srivastava, S.C., *Industrial Relations & Labour Laws*, Vikas Publishing House (P) Ltd.

Programme /Class: Master in Commerce	{ Year- 5 } Tenth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Group C- Human Resource Management

Code: MC 403 HUMAN RESOURCE PLANNING,POLICY &PRACTICES

Objectives: -The contents of this paper are designed in such a way that the students who manage the HRM Department in the Corporate World can effectively plan HRM policies and implement them.

Unit I: **HRM in India:** HRM environment in India, Human Resource Strategies, Challenges faced by Human Resource Management, Changing Role of HRM in India, Human Resource Information System (HRIS), HR Policies. **(No. of Lectures 15)**

Unit II: **Managing Careers:** Concept of Career, Career Anchors, Elements and Process of Career Planning, Benefits to an Organisation and Industrial Issues in Career Planning, Career Development Cycle, Career Objectives and the Career Path: Promotion, Transfer; Succession Planning. **(No. of Lectures 15)**

Unit III: **Employee Retention:** Policy regarding Retention of Employees, Rewards and Incentives: Types of Incentives, Impact of Incentives, Wage Differentials; Fringe Benefits and Social Assistance Schemes: Meaning, Need, Objectives, Components, Recent Trends, Exit Policy. **(No. of Lectures 15)**

Unit IV: **Quality of Work Life:** Concept, Methods to Improve Quality of Work Life: Flexi Time, Flexi Place, Alternative Work Schedules, Part Time Employment, Compressed Work Week, Job Rotation, Job Enlargement, Autonomous Work Groups, Social – Technical System; Benefit of QWL Programms, Challenges in Implementing QWL Programme. **(No. of Lectures 15)**

Unit V : **Quality Circles:** Concept, Objectives, Development and Working of a Quality Circle, Problem Solving Techniques in Quality Circles; Brainstorming Sessions, Cause and Effect or Fish Bone Diagrams; Implementing Quality Circle: Issues and Challenges. **(No. of Lectures 15)**

Suggested Readings:

1. Gary Dessler & Biju Varkkey: Human Resource Management , Prentice Hall, Delhi
2. Mamoria, C. B. & Ganker, S. V.: Personnel Management: Text & Cases, HPH, Mumbai
3. Singhal, A. K.: Human Resource Management, Sharda Pustak Bhawan, Allahabad (Hindi & English).
4. Malviya, A. K.: Human Resource Management, PPB, Allahabad (Hindi)

Programme /Class: Master in Commerce	{ Year- 5 } Tenth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Group D- Taxation

Code: MC 401

TAXATION LAWS AND PRACTICES

Objectives: To convey and understanding on the taxations systems in India and the procedure for computation of Income for taxation under the Income tax Act.

Unit I: **Income tax-Basic concepts and definitions** – capital and revenue - Determination of residential status of different entities and incidence of tax – tax free incomes (totally and partially) - Direct and Indirect Taxes – Income Tax Law and practice. (No. of Lectures 15)

Unit II: **Heads of Income:** Salaries; Income from house property; Profit and gains of business or profession, including provisions relating to specific business; Capital gains; Income from other sources.. (No. of Lectures 15)

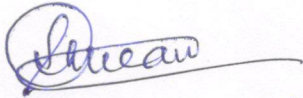
Unit III: **Computation of Tax Liability:** Computation of total income and tax liability of an individual, Aggregation of income; Set- off and carry forward of losses; Deduction from gross total income. (No. of Lectures 15)

Unit IV: **Tax Management:** Tax deduction at source; Advance payment of tax. (No. of Lectures 15)

Unit V : **Assessment procedures:** Tax planning for individuals, Tax Authorities. (No. of Lectures 15)

Suggested Readings:

1. Singhanai V.K. : Student's Guide to Income Tax; Taxmann, Delhi
2. Mamoria, C. B. & Ganker, S. V.: Personnel Management: Text & Cases, HPH, Mumbai
3. Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
4. Chandra Mahesh and Shukla D.C. : Income Tax Law and Practice; Pragati Publications, New Delhi


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Programme /Class: Master in Commerce	{ Year- 5 } Tenth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Group D- Taxation

Code: MC 402

GOODS AND SERVICES TAXES(GST)

Objectives: To convey and understanding on the indirect taxations systems in India and the procedure for computation of goods and services taxes.

Unit I: Introduction : Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Overview of GST ; Structure of GST (SGST, CGST, UTGST & IGST); GST Council. (No. of Lectures 15)

Unit II: Supply of Goods and Services - Definition of supply; Place of Supply: Intra-State and Inter-State supply; Composite and Mixed supply; Import and Export; Supplies of goods and services liable to be reverse charged; Time of supply; Nil rated supplies, Zero rated supplies, Exempted supplies & NonGST supplies. (No. of Lectures 15)

Unit III: Registration and Documentation: (A) Registration-Persons liable to registration; Compulsory registration; Procedure of Registration; Exemption from Registration; Composition Scheme. **(B)** Documentation- Tax Invoice; Bill of Supply; Receipt Voucher; Payment Voucher; Refund Voucher; Debit Note; Credit Note. (No. of Lectures 15)

Unit IV: Input Tax Credit: Introduction, Concept of Input Service Distributor, Legal Formalities for an ISD, Distribution of Credit, Claiming Input Tax Credit for inputs goods, Claiming Input Tax Credit for Capital . **Returns:** GSTR 1 and GSTR 2, Monthly / Quarterly Return, Annual Return; Time and procedure of filing of Returns Goods. (No. of Lectures 15)

Unit V : E-Way Bill: Introduction, Preparation of E-Way Bill, Important Points for Transporter
GST Portal: Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices **Payment of Tax-** (a) Through Input Tax Credit (b) By cash/bank after generation of online Challan. (No. of Lectures 15)

Suggested Readings:

1. Anandaday Mishra, GST Law & Procedure, Taxman i
2. Relevant Goods and Services Tax Rules. *Nitya Tax Associates Basics of GST Taxman*
3. Publication on GST by the Institute of Chartered Accountants of India (www.icaai.org).
Nitya Tax Associates Basics of GST Taxman

Programme /Class: Master in Commerce	{ Year- 5 } Tenth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 5 (Optional)	Total No. of Lectures= 75 (in hours per week): L- 5/w	

Group D- Taxation

Code: MC 403 CORPORATE TAX PLANNING AND MANAGEMENT

Objectives: To emphasize the role of tax factors in the use of management accounting techniques along with tax laws and their impact on management decisions.

Unit I: Introduction Tax Management: Concept of tax planning; Tax avoidance and tax evasions; Corporate taxation and dividend tax. **(No. of Lectures 15)**

Unit II: Tax Planning for New Business: Tax planning with reference to location, nature and form of organisation of new business.

Tax Planning and Financial Management Decisions: Tax planning relating to capital structure decision, dividend policy, inter-corporate dividends and bonus shares.

Tax Planning and Managerial Decisions: Tax planning in respect of own or lease, sale or assets used for scientific research, make or buy decisions; Repair, replace, renewal or renovation and shutdown or continue decisions.. **(No. of Lectures 15)**

Unit III: Special Tax Provisions: Tax provisions relating to free trade zones, infrastructure sector and backward areas; Tax incentives for exporters. **(No. of Lectures 15)**

Unit IV: Tax Issues Relating to Amalgamation: Tax Planning with reference to amalgamation of companies. **(No. of Lectures 15)**

Unit V : Tax Payment: Tax deductions and collection at source; Advance payment of tax. **(No. of Lectures 15)**

Suggested Readings:

1. Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi
2. Income Tax Act, 1961
3. Lakhotia, R.N.: Corporate tax Planning, Vision Publications, Delhi.
4. Singhania, V.K.: Direct Taxes: Law and Practice, Taxman's Publications, Delhi.

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