

PROGRAMME STRUCTURE AND SYLLABUS

Masters of Commerce (M.Com)

2022-23



Department of Commerce
School of Commerce and Management
Central University of Rajasthan

ABOUT THE DEPARTMENT: COMMERCE

Preamble:

The Central University of Rajasthan commensurate the Department of Commerce in 2012 to provide flexible, innovative academic and research programmes and support structures that are responsive to a broad range of learners and regional needs. The world is witnessing a high-tech revolution with changes in science, technology, commerce and industry. The world now believes that knowledge is everything. With opening up of world economy by way of globalisation, liberalisation and privatisation processes, all the business sectors are witnessing a tremendous growth. The whole economy is undergoing a tremendous transformation with many new sunrise sectors like financial services, consultancies etc coming up. The service sector is outstripping the manufacturing sector in growth. A career in these sectors involves challenging work, high growth opportunities, lucrative pay packets and a professionally challenging work environment. The job market is undergoing a metamorphosis. This is creating a huge demand for careers in Commerce and Business. This has led to huge change in the way we teach and deliver business studies courses.

The corporate world is dynamic and the changes are so severe that a series of new concepts and techniques are fast coming into being and the earlier and traditional ones are becoming obsolete. This situation has given rise to the need for restructuring the curricula of Commerce education at all levels so as to make it meaningful and compatible with the changing business scenario and introduce the concepts and techniques among the commerce teachers to further channelize and streamline their contribution. By introducing more and more professional skills, we need output of graduates and researchers to be of the best quality in the world.

Aim of the Department:

The department has a distinct objective to equip the students with knowledge, skills and attitude to become more suitable for the present and emerging job market as well as industry-interface society. The courses are intended to impart intensive knowledge and training in the subject and help the students to acquire wider perspectives both for research and for professional application. The syllabus has been designed student-centred where there is flexibility for the students to have a greater choice of courses appropriate to their interests, needs, sustainability and long term goals.

Programmes Offered:

- **M.Com.**, Duration: 2 years (4 Semesters)

The M.Com. course is offered with Choice Based Credit System (CBCS) thus facilitating the students to have 24 Courses of 96 Credits spread over 4 semesters for mastering the subject for the award of Master degree in Commerce by acquiring the required depth and at the same time to select elective courses of his/her choice and based on his/her aptitude from four elective group of courses. The syllabus also includes two open courses (each carrying 4 Credits) of inter disciplinary nature out of which each shall be offered in 2nd and 3rd semester in order to suit the needs and interest of the students.

Objectives of the Programme:

The objectives of M.Com. programme are as under:-

- To provide foundation for further advanced studies and research in the area of Commerce such as M.Phil. and PhD. programmes.
- To allow M.Com. Graduates to choose for further advanced studies in different specialisation of Commerce such as Accounting, Taxation, Finance, Human Resource, Marketing etc.
- To enable M. Com. Graduates for a wide range of career dealing with the flow of money, from accountant to investment banker, money manager to personal finance consultant.
- To enable master graduates in Commerce to qualify UGC-NET/SET and JRF examinations so that they can take-up the work of teaching or research of high quality.
- To impart entrepreneurial skills for starting new business ventures.

ABOUT PROGRAMME SCHEME:

Master of Commerce (M.Com): Semester-I

No.	Sub Code	Title of the Course	Type of course C/E/S	Credit	Contact Hour per semester (L-IL-P)			Examination (Weightage) %				
								Mid Term	Assign ment	Presen tation	Case study	EOSE
1.	COM 401	Managerial Economics	C	4	40	20	-	20	10	10	-	60
2.	COM 402	Organisation Theory	C	4	40	20	-	20	10	10	-	60
3.	COM 403	Business Environment	C	4	40	20	-	20	10	10	-	60
4.	COM 404	Managerial Accounting	C	4	40	20	P	20	10	10	-	60
5.	COM 405	Advanced Business Statistics	C	4	40	20	P	20	10	10	-	60
6.	COM 406	Business Communication and Soft Skills	SE	2	20	10	P	20	10	10	-	60
7.	COM 407	Statistical Software for Business Analyses	SE	2	20	10	P	20	10	10	-	60
			Total	24	240	120	-	120	60	60	-	360

Master of Commerce (M.Com): Semester-II

No.	Sub Code	Title of the Course	Type of course C/E/S	Credit	Contact Hour per semester (L-IL-P)			Examination (Weightage)				
								Mid Term	Assign ment	Presen tation	Case study	EOSE
1.	COM 421	Research Methodology	C	4	40	20	-	20	10	10	-	60
2.	COM 422	Financial Management	C	4	40	20	-	20	10	10	-	60
3.	COM 423	Human Resource Management	C	4	40	20	-	20	10	10	-	60
4.	COM 424	Marketing Management	C	4	40	20	-	20	10	10	-	60
5.	COM 425	OPEN COURSE TO BE CHOSEN FROM THE OTHER DEPARTMENTS OPEN COURSE MEANT FOR OTHER DEPARTMENTS ALSO- <i>Computer Applications in Business Banking and Insurance Management</i>	OE	4	40	20	-	20	10	10	-	60
6.	COM 426	Project Planning and Control	SE	2	20	10	P	20	10	10	-	60
7.	COM 427	Academic Writing and Research Report	SE	2	20	10	P	20	10	10	-	60
			Total	24	240	120	-	120	60	60	-	360

Master of Commerce (M.Com): Semester-III

No.	Sub Code	Title of the Course	Type of course C/E/S	Credit	Contact Hour per semester (L-IL-P)			Examination (Weightage)				
								Mid Term	Assignment	Presentation	Case study	EOSE
1.	COM 531	Corporate Governance and Business Ethics	C	4	40	20	-	20	10	10	-	60
2.	COM 532	Entrepreneurship and MSMEs Management	C	4	40	20	-	20	10	10	-	60
3.	COM 540	Internship based Project*	C	4	-	-	-	-	-	-	-	100
Specialisation: To choose 1 out of 3 Groups												
Group- A: Accounting & Finance												
3.	COM 533	Advanced Accounting	E	4	40	20	-	20	10	10	-	60
4.	COM 534	Direct & Indirect Tax Laws	E	4	40	20	-	20	10	10	-	60
5.	COM 535	Financial System in India	E	4	40	20	-	20	10	10	-	60
Group-B: Human Resource Management												
3.	COM 533	Corporate HRD	E	4	40	20	-	20	10	10	-	60
4.	COM 534	Labour Welfare and Social Security	E	4	40	20	-	20	10	10	-	60
5.	COM 535	Labour Legislation in India-I	E	4	40	20	-	20	10	10	-	60
Group- C: Marketing												
3.	COM 533	Consumer Behaviour	E	4	40	20	-	20	10	10	-	60
4.	COM 534	Sales Management	E	4	40	20	-	20	10	10	-	60
5.	COM 535	International Marketing Management	E	4	40	20	-	20	10	10	-	60
6.	COM 536	OPEN COURSE TO BE CHOSEN FROM THE OTHER DEPARTMENTS OPEN COURSE MEANT FOR OTHER DEPARTMENTS ALSO- <i>E-Commerce and Accounting Packages</i> <i>Digital Marketing</i> (SWAYAM)	OE	4	40	20	-	20	10	10	-	60
			Total	<u>24+4</u>	<u>240</u>	<u>120</u>	=	120	60	60	-	360+ 100

Master of Commerce (M.Com): Semester-IV

No.	Sub Code	Title of the Course	Type of course C/E/S	Credit	Contact Hour per semester (L-IL-P)			Examination (Weightage) %				
								Mid Term	Assignment	Present ation	Case study	EOSE
1.	COM 541	Strategic Management	C	4	40	20	-	20	10	10	-	60
Specialisation: Continued												
Group- A: Accounting & Finance												
2.	COM 542	Advanced Auditing	E	4	40	20	-	20	10	10	-	60
3.	COM 542	Corporate Tax Planning and Management	E	4	40	20	-	20	10	10	-	60
4.	COM 544	Security Analysis and Portfolio Management	E	4	40	20	-	20	10	10	-	60
Group-B: Human Resource Management												
2.	COM 542	Labour Legislations in India- II	E	4	40	20	-	20	10	10	-	60
3.	COM 542	Industrial Relations in India	E	4	40	20	-	20	10	10	-	60
4.	COM 544	Performance and Compensation Management	E	4	40	20	-	20	10	10	-	60
Group- C: Marketing												
2.	COM 542	Advertising and Sales Promotion Management	E	4	40	20	-	20	10	10	-	60
3.	COM 542	Foreign Trade Management	E	4	40	20	-	20	10	10	-	60
4.	COM 544	Marketing of Services	E	4	40	20	-	20	10	10	-	60
6.	COM 546	Project Report** (based on Specialisation)	C	8	-	20	40		50	-	-	50
		Total		24	200	120	40	100	100	50	-	350

* The students are required to undertake internship based project in any organization/ company for 6 to 8 weeks during their summer break after semester II and before commencement of semester III of the programme. They have to work in any of the areas of commerce/business education to explore the practical aspects of that functional area. The students will be working for the project under the supervision of internal faculty guide allotted by the department and external guide allotted by the respective company/organization. The students are required to submit their summer internship project report as per guidelines prescribed by the department at the end of the internship. The students are also required to attend viva voce examination during the Semester III of the programme. Out of total 100 marks in this internship project, 50 marks are related to Internship Report, and rest 50 marks are of viva voce.

**Students will be allotted project related to their elective group of specialisation.

1 Credit = 15 Lecture Hours

Note:

A. Type of Assessment: The assessment of the student will be as laid down in the relevant Ordinances on Examination and Evaluation. For passing a semester, the assessment of a student shall be based on:

- i. Continuous Internal Evaluation (**CIE**) of 40% marks in each course, and
- ii. End Semester Examination (**ESE**) of 60% of marks in each course.
- iii. For Project Report, Dissertation of 50% and Viva-voce as EOSE of 50%.

The CIE will consist of – (i) Midterm (**MT**) (20%), and (ii) Internal Assessment (**IA**) (20%). The IA shall comprise of Home Assignments (**HA**)/Class Presentation/attention in the Class/attendance/Viva-voce/Group Discussions/ Tutorials/ Case Studies etc.

B. Type of Contact Hour: **L**=Lectures, **I.L.**= Integrated Learning involving Tutorials, Group Discussions, Assignments, Field work; **P**=Practicals, Lab work, Project.

C. Type of Course: Core (**C**), Elective (**E**), Supportive and Socially Oriented (**S**).

MASTER OF COMMERCE (M.COM.)- PROGRAMME LEARNING OUTCOMES																											
		COM 401	COM 402	COM 403	COM 404	COM 405	COM 406	COM 407	COM 421	COM 422	COM 423	COM 424	COM 425	COM 426	COM 427	COM 531	COM 532	COM 533	COM 534	COM 535	COM 536	COM 541	COM 542	COM 543	COM 544	COM 545	
	PROGRAMME LEARNING OUTCOMES (PO)	Semester 1							Semester 2							Semester 3					Semester 4						
LO1	The Students will be enhancing the knowledge of business, commerce and trade and managing business through marketing, banking, insurance, finance, accounting, auditing, laws and tax practices	√	√		√	√							√		√	√			√							√	
LO2	Able to enhance the horizon of knowledge in various fields of commerce through functional management, entrepreneurship and corporate governance and also able to resolve conflicts and negotiation in the business settings with ethics and moral values in the corporate		√	√	√						√	√	√		√	√			√								
LO3	Able to understand the Indian Financial System with the demonstration of broad and coherent knowledge of the theoretical and professional disciplines of banking and insurance to identify the intrinsic value of the securities, formulation of strategy for diversification of risk and selection of optimum portfolio for wide range of career dealing with the flow of money from accountant to investment banker, money manager to personal financial consultant		√	√		√						√								√						√	
LO4	Able to have careers in commercial and business research including consultancy research for the industry, trade and commerce with the use of statistical tools and techniques in the area of business decision making to have optimum decision with consideration of risk.						√	√	√				√		√		√						√			√	
LO5	Understand the financial management decisions regarding financial goals, optimum mix of various capitals, cost of capital, capital budgeting technique under certainty and risk situation, determinant and dangers of dividends and leverages and management of working capital with the application of management accounting tools and techniques in taking marketing and Human resource decisions about contemporary issues.							√		√	√	√	√														
LO6	Able to know the fundamentals of computer, operating system and types of network used in the various accounting packages and DBMS and its use in the decision making, website designing and electronic payment system in dynamic business environment. Also enhance the computer expertise in business related software and their applications in E-commerce, E-Banking and Online marketing					√		√					√	√				√			√						
LO7	Able to organize the entrepreneurship in more proficient of the small and large enterprises for improving financial health, efficient risk and working capital management in product and project development and start new venture or start-up for generating employment		√		√						√	√	√			√						√	√				
LO8	Advanced learning of the contemporary issues related to accounting, procedure of income tax and indirect taxes with the basic understanding of acts and provisions regarding the company audits to evaluate the new business opportunities in financial and business decisions							√		√					√		√	√	√	√			√	√	√		
LO9	Develop the basic understanding about research in the major areas of commerce and management and to develop the analytical and diagnostic skills for critically interpret the data in real world and to contribute in the corporate and society through research outcomes	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√

PROGRAMME: M.COM. – SEMESTER I - 2022

Course: COM 401: Managerial Economics		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Basic concepts of business economics as a subject	
2.	Basic knowledge of terms like- demand, supply, cost, profit, etc.	
Course Objective:		
1.	To provide knowledge of Managerial Economics and their applications in managerial decision making and become an economist.	
Course Outcomes: The student will be able to learn		
1.	Develop basic understanding about business opportunities and corporate project management in terms of Idea generation, product selection, location design and project life cycle	
2.	Able to understand the feasibility studies and project appraisal techniques for project formulation	
3.	Able to identify the significant major cost and sources of project financing for estimation of optimum capital structure	
4.	Able to analyses the investment opportunities under certainty and risk environment and develop effective organization structure for monitoring and controlling of projects	
Course Content:		
UNIT I	Nature and Scope of Managerial Economics Definition, Nature and Scope of Managerial Economics - Traditional Economics vs. Managerial Economics. Managerial Economist's Roles and Responsibilities - Relation with Economics and other Disciplines. Business Objective Models – Profit Maximization, Sales Maximisation, Managerial Discretion and Behavioural Models. Fundamental Economic Concepts – Incremental, Opportunity Cost, Discounting and Equi-Marginal or Substitution Concepts	15 Hours
UNIT II	Theory of Consumer Demand and Demand Elasticity Cardinal Utility Analysis of Demand; Ordinal Utility Analysis of Demand; Revealed Preference and Logical Ordering Analysis of Demand; Consumer's Choice; Individual and Market Demand Functions. Demand Distinctions; Law of Demand - Price, Income and Substitution Effects. Elasticity of Demand - Determinants and Distinctions, Degrees and Measurements of Price, Income, Cross Advertising and Expectation Elasticities and Applications in Business Decisions. Demand Estimation- Functional Forms, Demand Forecasting, need for and Steps in Demand Forecasting and Demand Forecasting Techniques for Established as well as New Products.	15 Hours
UNIT III	Production and Cost Theory Production Function; Laws of Variable Proportions; Producer's Equilibrium - Traditional Analysis, Isoquant, Isocost and Ridge Lines and Modern Analysis of Producer's Equilibrium-Expansion Path and Returns to Scale as per Isoquants; Economies and Diseconomies of Scale – Internal and External. Implications of Costs – Real, Alternative and Money Costs; Cost Distinctions and Functions; Cost Behaviour in Short-Run and Economic Capacity; Derivation of Long Run Costs;	15 Hours

	Modern Analysis of Costs - Average Fixed and Average Variable Costs and Reserve Capacity; Real and Pecuniary Economies; Relevance of Costs in Business Decisions.	
UNIT IV	Pricing Policies, Profit Policies and Planning Types of Market – Perfect and Imperfect Competition. Pricing Practices-Cost Plus Pricing, Marginal or Incremental Pricing, Product Line Pricing, Differential Pricing, Pioneer Pricing - Skimming and Penetrating Pricing. Profit-Concept and Measurement; Profit Theories–Traditional and Modern; Profit Policies-Rationale for Profit Restraints Profit Planning – CVP Analysis – Applications of CVP Analysis in Managerial Decisions - Attainment of Profit Targets, Management of Change in Price and Variable Cost, Product Mix, Capacity Expansion and Make/Buy.	15 Hours
Internal Assessment:		
Part-A	CIA I: Unit I & II CIA II: Unit III & IV	
Part-B	Assignments: Student should perform theoretical/ practical/ case study from the list below: <ol style="list-style-type: none"> 1. Business objective models in managerial decisions 2. Demand estimations and its applications 3. Producers' equilibrium analysis and relevance of cost in business decisions 4. Market morphology and decision making for price, quantity and profits 	
Term Work:		
Part -A	The term-work shall consist of analysing the following work: <ol style="list-style-type: none"> 1. Profit maximization model and Sales maximization model 2. Measurement of elasticity of a product and demand forecasting 3. Estimation of Iso-cost and iso-quant 4. CVP analysis of selected product or company 	
Text Books:		
1. Dwivedi DN: Managerial Economics, Vikas Publishing House, New Delhi.		
2. Petersen, H. Craig and W. Cris Lewis: Managerial Economics, Prentice Hall, New Delhi.		
3. Chopra, O.P: Managerial Economics, Tata McGraw Hill, Delhi.		
4. Varshney RL and Maheshwari KL: Managerial Economics; Sultan Chand and Sons, New Delhi.		
5. Dean, Joel: Managerial Economics, Prentice Hall, New Delhi.		
Reference Books:		
1. Dholakia, R.H. and A.L. Oxa : Micro Economics for Management Students, Oxford University Press, New Delhi.		
2. Eaton, B.Curtis and Dianne Faton: Micro Economics, Prentice Hall, New Jersey.		
3. Gough, J. and S. Hills: Fundamentals of Managerial Economics, MacMillan, London		
4. Haynes, W.W., V.L. Mote and S. Paul: Managerial Economic Analysis and Cases, Prentice Hall India, New Delhi.		
5. Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.		
6. Salvatore, Dominick: Managerial Economics in a Global Economy, McGraw Hill, New York.		
7. Varian, H.R: International Microeconomics: A Modern Approach, East West Press, New Delhi.		
8. Baumol, William J: Economic Theory and Operations Analysis, Prentice Hall, London.		
9. Dwivedi DN: Managerial Economics, Vikas Publishing House, New Delhi.		
10. Adhikary M. Business Economics, Excel Books, New Delhi		
e- Resources		
1. https://onlinecourses.swayam2.ac.in/imb19_mg16/preview		
2. https://onlinecourses.nptel.ac.in/noc20_mg67/preview		
Topics for Project based learning:		

1. Analysis of local market based on the demand and supply of any product.
2. Analysis of consumer behavior of any area with respect to the price of a product.
3. Report writing on the utility analysis of a product based on consumption and theories of cardinal utility and ordinal utility.
4. Analysis the forecasting of a product with reference to law of demand (price, income and substitution effects).
5. Project report on theories of production in terms of both short run and long run
6. Presentation on theories of cost (short run and long run) such as L-shaped and U-shaped cost curve. Present a particular firm is faced economies and diseconomies of scale.
7. Project report on types of market and application of Paul Krugman's new trade theory to modern firm for their heterogeneous product.
8. CVP analysis in managerial decisions of a modern firm to make/buy for capacity utilization.

Course: COM 402: Organisation Theory		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Basic concepts of organization and its forms	
2.	Understand different dynamism in organisation	
Course Objective:		
1.	To acquaint the students with the determinants of Inter-personal and Inter-Group behavior in organisational setting and to equip them with behavioral skills in managing people at work.	
Course Outcomes: The student will be able to learn		
1.	About the basic concepts and theories of organization and its management	
2.	Basics of organisational structure, culture and conflict	
3.	Utilization of motivation theories and group dynamics in the organisation to achieve organisational goals	
4.	Use of management dynamism to manage personal and interpersonal group cohesiveness in the concrete work-life doctrines in organization through organizational development and change	
Course Content:		
UNIT I	Organisation and Theories of Organisation Organisation - Concept, Features, Types, Forms and Significance; Organisational Vs. Individual Goals and their Integration; Role of Positive Thinking in Organisations. Classical Theories-Scientific Management; Process Management; Bureaucratic Model; Neo Classical Theories-Human Relations and Behavioral Science; Modern Theories - System, Contingency and Quantitative.	15 Hours
UNIT II	Organisation Structure, Culture and Conflict Organisational Structure- Concept and Factors Influencing Organisational Structure; Departmentalisation; Span of Management; Centralisation and Decentralisation; Delegation of Authority; Organisational Culture – Impact of Organisational Culture; Socio-Cultural features of India and its Impact; Organisational Conflicts-Positive and Negative Impact; Level of Organisational Conflicts-Individual Group and	15 Hours

	Organisational Measures to minimise conflict.	
UNIT III	Motivation and Group Dynamics Concept, Process and Significance of Motivation, Theories of Motivation-Need Hierarchy Theory, Theory X and Theory Y, Two Factor Theory, Ouchi's Theory Z and Victor Vroom's Expectancy Theory; Group Dynamics –Definition and Importance, Types of Groups, Formal vs. Informal Groups and Influencing Informal Groups; Quality Circle. Leadership - Concept, Significance and Styles; Leadership Theories-Trait Theory, Behavioural Theory, Fiedler's Contingency Theory, Managerial Grid and Likert's Four Systems of Leadership	15 Hours
UNIT IV	Organisational Change and Organisational Development Management of Change -Nature, Causes, Process and Chain Effect of Change; Resistance to Change-Individual and Organisational; Overcoming Resistance to Change; Change Models - Lewin's Three Step Model; Change Agents. Meaning and Process of Organisational Development; OD Interventions – Sensitivity Training; Survey Feedback; Process Consultation; Team Building; MBO; Problems in OD; Organisational Effectiveness-Concept and Approaches; Organisational Vs. Managerial Effectiveness; Factors Causing Ineffectiveness	15 Hours
Internal Assessment:		
Part-A	CIA I: Unit I & II CIA II: Unit III & IV	
Part-B	Assignments: Student should perform theoretical/ practical/ case study from the list below: <ol style="list-style-type: none"> 1. Study on select organization/ industry in respect to the content of the course 2. Analysis of organization culture and conflict 3. Use of leadership and motivation in organizational development 4. Management of organizational change and its effectiveness 	
Term Work:		
Part -A	The term-work shall consist of analysing the following work: <ol style="list-style-type: none"> 1. Organizational vs individual goals and its integration 2. Level of organizational conflict and its minimisation 3. Need hierarchy theory in business organization and managerial grid theory of leadership in business organization 4. Team building and organizational vs managerial effectiveness 	
Text Books:		
1. Griffin, Ricky W: Organisational Behaviour, Houghton Mifflin Co., Boston.		
2. Hellreigel Don John W. Slocum, Jr., and Richard W. Woodman: Organizational Behaviour, South Western College Publishing, Ohio.		
3. Steers, Richard M. and J. Stewart Black: Organizational Behaviour, Harper Collins		
4. Rao, V.S.P.; and Narayana, P.S.; Organisation Theory and Behaviour, Konark Publishers Pvt. Ltd., New Delhi.		
Reference Books:		
1. Ivancevich John and Micheol T. Matheson: Organisational Behaviour and Management, Business Publication Inc., Texas.		
2. Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: Essentials of Management, Tata McGraw-Hill, New Delhi.		
3. Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.		
4. Newstrm, John W. and Keith Davis: Organizational Behaviour : Human Behaviour at Work, Tata McGraw-Hill, New Delhi.		
5. Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi.		
6. Robbins, Stephen P: Organizational Behaviour, Prentice Hall, New Delhi.		

7. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi.
8. Prasad, L.M.; Organisational and Behaviour, Sultan Chand and Sons, New Delhi.
9. Ivancevich John and Micheel T. Matheson: Organisational Behaviour and Management, Business Publication Inc., Texas.
e- Resources
1. https://onlinecourses.nptel.ac.in/noc22_mg41/preview
2. https://onlinecourses.swayam2.ac.in/cec20_mg33/preview
Topics for Project based learning:
1. Project report on organizational theories based on different school of thoughts
2. Analysis of organizational structure and organizational theory suitable to any selected organization.
3. Presentation on impact of organizational conflict to a particular organization its methods to minimize it.
4. Practical on motivational theories suitable of an selected organizations.
5. Presentation on process of organizational development and managerial effectiveness.
6. Project report on MBO and process of operating MBO, its benefits and limitations.
7. Analysis of behavioral and classical theories of theorganization.
8. Project report on classification of different theories of leadership and its suitability.

Course: COM 403: Business Environment		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Basics of business and economic environment.	
2.	Basics of business, private and public sector etc.	
Course Objective:		
1.	To provide knowledge of the policies and legal provisions of the Government with respect to the business environment in India.	
Course Outcomes: The student will be able to learn		
1.	Identify the definable aspects of business environment within which a business organisation has to function	
2.	Acumen on the role of economic system, economic planning, economic reforms and its impact on the business environment;	
3.	Explore the pragmatic parameters and contemporary dimensions associated with business environment and its relevance for business decisions;	
4.	Fathom the protagonist of government and changing laws and its implication for the business.	
Course Content:		
UNIT I	Business Environment Concept, Nature and Signification of Business Environment; Economic Systems - Capitalism, Socialism and Mixed Economy, Indian Financial System - Financial	15 Hours

	Markets, Financial Intermediaries – SEBI and RBI. Constitution of India-Preamble, Features, Fundamental Rights, Directive Principles and Union - State Relations, Business Pressure Groups – Concept and Importance; CII, FICCI; FEMA, Consumer Protection Act 1986	
UNIT II	Economic Environment Public Sector, Private Sector, Joint Sector and Co-operative Sector in India; Five Year Plans - Aims, Objectives, Development Strategy, Outlay and Financial Resources; Progress under the Plans Industrial Policy, Economic Policy, Monetary Policy, Fiscal Policy, Export-Import Policy and Balance of Payment; Special Economic Zones (SEZs); Micro, Small and Medium Enterprises (MSMEs); Village and Cottage Industry; Parallel Economy; Privatization; Devaluation of Rupee and Disinvestments.	15 Hours
UNIT III	Socio-Cultural Environment Nature of Indian Society and Ethos; Social Interest, Institutions and Values Vis-a-vis Industrial Development; Responsibility of Business-Rationale, Scope, Responsibility Towards Self, Owners, Creditors, Depositors and Employees, Business Ethics-Meaning, Assumptions, Features, Principles, Need and Importance; Standards, Consumerism; Social Audit-Definition, Characteristics, Importance, Scope, Audit Process and Social Audit in India.	15 Hours
UNIT IV	International Environment Globalization-Concept, Merits, Demerits, and Interdependency; India's International Trade; MNCs-Meaning; Characteristics; Merits and Demerits; Multinational and Govt. Policy; Foreign Capital Inflows-Concept, Merits, Demerits and Present Trend; Collaborations and Agreements-Bilateral, Multilateral; Memorandum of Understandings (MOUs); International Economic Institutions – GATT, WTO, UNCTAD, World Bank, IMF; Transfer of Technology; Technology Policy	15 Hours
Internal Assessment:		
Part-A	CIA I: Unit I & II CIA II: Unit III & IV	
Part -B	Assignments: Student should perform theoretical/ practical/ case study from the list below: <ol style="list-style-type: none"> 1. Analysis of Business environmental with reference to Indian financial and industrial system; 2. Assessment of economic environment on selective business decisions; 3. Measurement of pragmatic parameters and contemporary issues on business decisions; 4. Impact of international economic environment on business decisions. 	
Term Work:		
Part - A	The term-work shall consist of analysing the following work: <ol style="list-style-type: none"> 1. Case studies on Indian financial system 2. SEZ, MSMEs 3. business ethics, and social audit 4. Globalisation and economic institutions 	
Text Books:		
1. Adhikary M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.		
2. Raj Agrawal and Parag Diwan, Business Environment; Excel Books, New Delhi.		
3. Aswathappa, K: Legal Environment of Business, Himalaya Publishing House, New Delhi.		
Reference Books:		
1. Ghosh, Biswanath: Economic Environment of Business, Vikas Publishing House, New Delhi.		
2. Chakravarty, S: Development Planning, Oxford University Press, New Delhi.		

3. Ghosh, Biswanath: Economic Environment of Business, Vikas Publishing House, New Delhi.
4. Government of India: Economic Survey, various issues.
5. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publishing House, New Delhi.
6. Ramaswamy, V.S. and Nama Kumari: Strategic Planning for Corporate Success, Macmillan, New Delhi.
7. Sengupta, N.K: Government and Business in India, Vikas Publishing House, New Delhi
8. Ahluwalia, I.J.: Industrial Growth in India, Oxford University Press, New Delhi.
9. Chakravarty, S: Development Planning, Oxford University Press, New Delhi.
e- Resources
1. https://onlinecourses.swayam2.ac.in/imb22_mg02/preview
2. https://www.classcentral.com/course/swayam-business-environment-58415
Topics for Project based learning:
1. Presentation on changing financial environment in the economy.
2. Presentation on the fundamental rights, and directive principles.
3. Group discussion on the objectives of the NITI Aayog and some suggestive measures for future objectives.
4. Report writing on economic policies and their impact on the MSMEs.
5. Case study on socio-cultural environment effect on corporate decisions. (Real Cases)
6. Presentation on changing pattern of social auditing business.
7. Project report on the impact of foreign capital inflows on the Indian economy.
8. Presentation on changing international agreements in consideration of the climate change.

Course: COM 404: Managerial Accounting		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Basic concepts of accounting and managerial function	
2.	Differences between various types of costs, cost apportionment and prices.	
Course Objective:		
1.	To develop an understanding of management accounting tools and techniques and their application in business planning, decision making and control.	
Course Outcomes: The student will be able to learn		
1.	Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting tools and techniques;	
2.	Learn autonomously to demonstrate the high-level apportionment of costing and accountability within the organization;	
3.	Estimation of budgets and standardization of Cost	
4.	Evaluation of contemporary ideas and ambiguity to help management in problem solving and decision making.	
Course Content:		
UNIT I	Managerial Accounting Nature, Scope and Functions of Managerial Accounting; Difference between	15 Hours

	Managerial Accounting and Financial Accounting; Controllership Functions, Financial Statement Analysis & Interpretation: Meaning & Types of Financial Statement, Limitation of Financial Statement, Objective & Methods of Financial Statement Analysis, Comparative Analysis and Common-Size Statement Analysis, Trend Analysis, Cash Flow (Revised AS3), Fund Flow Statement, Ratio Analysis, Classification of Ratios- Profitability, Liquidity, Turnover Ratios, Advantages & Limitation of Ratio Analysis	
UNIT II	Marginal Costing and Responsibility Accounting Marginal Costing and Absorption Costing, Uses of Marginal Costing in Managerial Decisions, Break-even Analysis-Assumptions and Limitations; Break-even chart. P/V ratio; Practical, Application of Break-even Analysis. C-V-P Analysis and its applications in business. Responsibility Accounting- Concept; Responsibility Centres – Cost, Profit, and Investment Centres; Advantages, Transfer Pricing - Market-based Price and Cost-based Price, Cost Control and Cost Reduction: Process and Technique	15 Hours
UNIT III	Budgetary Control and Standard Costing Budget and Budgetary Control; Essentials for Effective Budgeting; Advantages. Types of Budgets; Cash Budget and Sales Budget. Flexible Budgeting. Zero-base Budgeting, Performance Budgeting. Concept and Objects of Standard Costing; Setting of Standards; Variance Analysis- Material, Labour, Overhead and Sales Variances, Reasons for the Variances, Advantages & Limitation of Standard Costing.	15 Hours
UNIT IV	Contemporary Issues in Managerial Accounting Activity Based Costing, Target Costing, Quality Costing: Meaning, Need, Process and Benefits, Value Chain Analysis: Meaning, Importance, Balanced Scorecard: Meaning, Importance, Four Perspectives.	15 Hours
Internal Assessment:		
Part-A	CIA I: Unit I & II CIA II: Unit III & IV	
Part -B	Assignments: Student should perform theoretical/ practical/ case study from the list below: 1. Financial statement analysis for managerial decision 2. Distribution and variation of cost and profit 3. Estimation of budget and setting standard of cost, quantity and profit 4. Measurement of performance by using contemporary techniques	
Term Work:		
Part -A	The term-work shall consist of analysing the following work: 1. Ratio-analysis of financial statements of a listed company 2. Cost-Volume-Profit (CVP) analysis and its application in business (selected) 3. Preparation of zero-based budgeting and flexible budgeting 4. Financial performance measurement of selected company with the help of any managerial contemporary techniques	
Text Books:		
1. Homgren, C.T., Gary L. Sundem and Walliam O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.		
2. Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiyana.		
3. Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi.		
Reference Books:		
1. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice Hall of India, Delhi.		
2. Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management		

Accounting & Control, Ashish Publishing Home, New Delhi.
3. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi
4. Homgren, Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi.
e- Resources
1. https://onlinecourses.swayam2.ac.in/cec21_cm01/preview
2. https://onlinecourses.nptel.ac.in/noc19_mg36/preview
3. https://onlinecourses.swayam2.ac.in/imb20_mg31/preview
Topics for Project based learning:
1. Project work on financial statement analysis and interpretation of an organization.
2. Report writing on comparative cash flow analysis and ratio analysis of two rival companies.
3. Project work on a break-even analysis of a start-up plan.
4. Group discussion on changing pattern of responsibility accounting.
5. Group discussion on the current budget presented by the state/ central government.
6. Project work on standard costing and variance analysis with hypothetical figures.
7. Group discussion on changing accounting pattern with the introduction of value chain analysis.
8. Presentation on practical implication of balance scorecard.

Course: COM 405: Advanced Business Statistics		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 3 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: 2 Hours/Week	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Fundamentals of business statistics	
2.	Inferential statistics	
Course Objective:		
1.	To acquaint students with the applications of statistical tools and techniques in the area of business decision-making.	
Course Outcomes: The student will be able to learn		
1.	Analyze probability distribution and its applications	
2.	Parametric analysis and hypothesis testing	
3.	Apply small sample test and analysis of variance for data analysis	
4.	Apply non-parametric analysis and statistical decision making for business analyses and interpretation	
Course Content:		
UNIT I	Basic elements of Probability Probability- Random phenomena, outcomes, sample space and events. Axiomatic definition of probability of an event; the case of finite sample spaces. Conditional Probability. Bayes Theorem and its application to business problems, Binomial, Poisson and Normal Distributions- Characteristics and Applications.	15 Hours
UNIT II	Parametric Statistical Inference Estimation- Statistics and Parameter; Qualities of a Good Estimator; Point Estimation of mean, variance and percent. Testing of Hypothesis- Statistical Hypothesis, Tests of Significance, Types of Errors in Testing of Hypothesis, Level	15 Hours

	of Significance; Test Statistics, Critical Values, Acceptance and Rejection Regions; P-value; Two tailed and One tailed Tests based on normal distribution for the population mean. Test for equality of two means.	
UNIT III	Small Sample Tests and Interval Estimation Sampling Distribution of Students t and F. Small Sample Significance Tests: One-sample Student's t-test for mean and Student's t-test for equality of two means, Concept of a Confidence Interval, Confidence Level. Interval estimation for the population mean in small and large samples, One-way Analysis of Variance-Assumptions and its Applications	15 Hours
UNIT IV	Non-Parametric Tests and Elements of Statistical Decision Making Meaning and Characteristics of Non-Parametric Tests; Difference between Parametric and Nonparametric Tests; Chi-square Test for Goodness of Fit of a Model; WilcoxonMann-Whitney Test Statistical Decision Making: Introduction; Decision Making Environments; Decision Making under Uncertainty - Criterion of Optimism, Criterion of Pessimism, Equally likely Decision (Laplace) Criterion, Criterion of Realism and Criterion of Regret; Decision Making under Risk- Expected Monetary Value and Expected Monetary Loss Criteria.	15 Hours
Internal Assessment:		
Part-A	CIA I: Unit I & II CIA II: Unit III & IV	
Part-B	Assignments: Student should perform theoretical/ practical/ case study from the list below: <ol style="list-style-type: none"> 1. Probability theorems and its applications in various business problems 2. Estimation of parametric data and its hypothesis testing 3. Analysis of sampling distribution and variance 4. Statistical decision making in various decisional environment 	
Term Work:		
Part -A	The term-work shall consist of analysing the following work: <ol style="list-style-type: none"> 1. Poisson and normal distributions (selected company) 2. Hypothesis testing and calculation of one tailed and two tailed test (selected data) 3. t-test and One-way ANOVA of selected sample 4. Minmax, Maximax, Laplace and Regret criterion 	
Text Books:		
1. Levin D.M,Ramsey,P Mark & L. Berenson; Basic Business Statistics: Concepts and Applications; Prentice Hall of India, N. Delhi,		
2. Aczel and Sounderpandian.: Complete Business Statistics; TMG, New Delhi		
3. Anderson, Sweeney and Williams.: Statistics for Business and Economics, Thomson, South Western		
Reference Books:		
1. Levin & Rubin.: Statistics for Management; Prentice Hall of India, New Delhi		
2. Siegal, Sidney: Non Parametric Statistics for Behavioural Science; McGraw Hill,		
3. Statistics; Schaum Series		
e- Resources		
1. https://onlinecourses.swayam2.ac.in/cec20_mg13/preview		
2. https://onlinecourses.nptel.ac.in/noc20_mg23/preview		
3. https://www.classcentral.com/course/swayam-business-statistics-12992		
Topics for Project based learning:		
1. Application of probability, binominal, poisson, and normal distributions to a particular business problem.		

2. Testing of hypothesis for both sample data and population data.
3. Project report on estimation, testing of hypothesis, types of errors and critical values
4. Practical on parametric and non-parametric test of quantitative and qualitative data
5. Application of one way and two-way ANNOVA analysis of company.
6. Perform t-test, f-test, and z-test on pre-and post-effect of slowdown/economic crisis
7. Project report on decision making under risk- expected monetary value and expected monetary loss criteria
8. Group discussion on factors affecting students' decision making on the selection of statistical test for their project.

Course: COM 406: Business Communications and Soft Skills		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 2 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 2
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 2
Course Pre-requisites: The student should have knowledge of		
1.	Fundamentals and principles of business communication	
2.	Business communication medium	
Course Objective:		
1.	The major objective of this course is to develop communication skills in business communication. The course will acquaint the students with t communication, the basic concepts and techniques of business communication.	
Course Outcomes: The student will be able to learn		
1.	Dynamic and vigorous use of various types of communication modes to the diversity of players associated with the business	
2.	Articulation of communication skills to avoid conflicts, resolve conflicts and negotiate in the business settings to have extraordinary gleaming teamwork.	
Course Content:		
UNIT I	Business Communication and Communication Barriers Meaning, its concepts & objectives, Principles of effective communication (7 Cs), Media for communication (covering written, oral, face-to-face, audio-visual, computer aided, silence), model of communication process. Types of communication: Formal (upward, downward, horizontal, diagonal), Informal (grapevine, consensus), Ethics in communication. Communication in global scenario. Non-verbal communication, Barriers to communication.	15 Hours
UNIT II	Business letters and Personal Skills Need, kinds of business letters, essentials of effective business letter, business letter styles (full block, semi-block, hanging indentation, special letter form), business enquiries and reply, purchase orders, complaints, payment collection letters, circular letters, sales letters, correspondence with banks, memos, office orders, circulars, application letters. Corporate communication and Report, Interview and Report writing	15 Hours
Internal Assessment:		

Part-A	CIA I: Unit I CIA II: Unit II
Part-B	Assignments: Student should perform theoretical/ practical/ case study from the list below: <ol style="list-style-type: none"> 1. Perform the group discussion, seminars, extempore, debates, mock interviews etc. 2. Preparation of agenda, minutes of the meeting, and reports of hypothetical organisation
Term Work:	
Part -A	The term-work shall consist of analysing the following work: <ol style="list-style-type: none"> 1. Classification of students into group for discussion, seminars, extempore, debates, mock interviews etc. 2. Role play, organizing meeting, preparation of agenda and reporting of the minutes
Text Books:	
1. Lesikar, Raymond V. and Pettit, John D., Jr., Business communication Theory and application, A.I.T.B.S., 2003, 6th ed.	
2. Raman, Meenakshi and Singh, Prakash, Business communication, Oxford University Press, 2008. Bahl, Sushil, Business communication today, Response books, New Delhi, 1996	
3. William C Hansturt and Wayen N Batty, Business Communication: Principles and Methods	
Reference Books:	
1. C. C. Parkhurst, English for Business	
2. Robert D Hay and P V Lesakar, Business Report Writing	
3. Pal, Rajendra and Korlahalli, J.S., Essentials of business communication, Sultan Chand & Sons, New Delhi, 2009, 11th ed.	
4. Robert L. Shurter and J Peter Williamson, Written Communication in Business	
5. Taylor, Shirley, Communication for business A practical approach, Pearson Education, Ltd., New Delhi, 2007, 4th ed.	
6. Heta A Murphy and Charles E Peck, Effective Business Communication	
e- Resources	
1. https://onlinecourses.swayam2.ac.in/imb19_mg14/preview	
2. https://onlinecourses.swayam2.ac.in/cec22_cm02/preview	
3. https://nptel.ac.in/courses/110105052	
Topics for Project based learning:	
1. Conduct mock interviews, business presentation and other formal methods of communication	
2. Group discussion on communication barriers in the virtual business environment and suggestive measures.	
3. Presentation on different type of business letters and their importance.	
4. Role play, business games and organizing meeting on a particular agenda	

Course: COM 407: Statistical Software for Business Analysis		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 1 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 2
Practical: 2 Hours/Week	Term Work & OR: NA	Term Work & OR: NA
		Total: 2
Course Pre-requisites: The student should have knowledge of		
1.	Basic knowledge of computers and data analytics	

2.	Basic knowledge of MS Office and MS Excel	
Course Objective:		
1.	To develop the analytical skill with the basic software related to business research and analysis.	
Course Outcomes: The student will be able to learn		
1.	Apply the basic Statistical Software packages for data analysis.	
2.	Enter and organize data in the MS Excel and Interpretation of statistical results	
Course Content:		
UNIT I	MS Excel for Data Analysis	15 Hours
UNIT II	SPSS, EViews	15 Hours
Internal Assessment:		
Part-A	CIA I: Unit I CIA II: Unit II	
Part-B	Assignments: Student should perform theoretical/ practical/ case study from the list below: <ol style="list-style-type: none"> 1. Data entry in MS Excel, SPSS and EViews 2. Retrieve various statistical results and its interpretation from MS Excel, SPSS and EViews 	
Term Work:		
Part -A	The term-work shall consist of analysing the following work: <ol style="list-style-type: none"> 1. Data entry in MS Excel, SPSS and EViews of data from listed companies 2. Presentation and interpretation of results from MS Excel, SPSS and EViews of listed companies 	
Text Books:		
1. Spreadsheet Skills for Finance Professionals by Pitabas Mohanty, 2 nd Edition, Taxman, 2020		
Reference Books:		
e- Resources		
1. https://qtanalytics.in/courses/software-training-eviews/		
2. http://www.datacapitalint.com/training/data-analysis-training-in-stata-sas-spss-eviews-r-excel-package/		
Topics for Project based learning:		
1. Descriptive statistical analysis of last ten year financial performance of a company by using MS Excel software.		
2. Plot the graph of daily stock prices of companies listed in BSE Sensex.		
3. Missing value analysis of hypothetical time series data by using SPSS software.		
4. Correlation and regression analysis between the foreign direct investment and GDP of the Indian economy by using E-views software.		

PROGRAMME: M.COM. – SEMESTER II - 2022

Course: COM 421: Research Methodology		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Fundamentals of research concepts and theory	
2.	Advanced business statistics and data analytics	
Course Objective:		
1.	To expose students to the areas of Commercial and Business research activities as well as careers in research and consultancy and to enhance capabilities of students to design and implement research and study assignments.	
Course Outcomes: The student will be able to learn		
1.	Formulate of research problems and developments of research outline	
2.	Generate of research hypothesis and research design for business studies	
3.	Measuring and scaling of data for analysis	
4.	Analyse and interpretate the statistical results for report writing	
Course Content:		
UNIT I	Theory of Research: Meaning and Objectives of Research; Process of Research; Types of Research; Research Approaches; Research Planning, Social Survey Research. Research problem- Selection and Formulation of a Research Problem; technique involved - Criteria of a Good Research Problem; Selection of the topic- critical appraisal of literature research, selection of workable topic.	15 hours
UNIT II	Hypothesis and Research Design: Hypothesis formulation- Concept, Sources and Types of Hypotheses; Formulation of Hypothesis; Qualities of a Workable Hypothesis; Usefulness of Hypothesis in Business Research; Research Design- Uses of Research Design; Steps in Preparing a Research Design; Exploratory or Formulative Design; Descriptive and Diagnostic Design; Experimental Research Design; Research Design for Business Studies.	15 hours
UNIT III	Sampling and Scaling: Sampling- Meaning and Characteristics of Good Sample; Principles of Sampling; Sampling Process; Probability and Non-probability Sampling; Sampling Errors Data Collection- Source and Techniques of Data Collection; Process of Data Collection through Observation and Schedule; Construction of Questionnaire; Interview Technique in Business Research; Choice between Primary and Secondary Data. Data Measurement- Concept and Levels of Measurement; Tests of Sound Measurement- Test of Validity and Reliability; Scaling- Concept of Scaling; Types of Rating Scales; Attitude's Scale-Likert Scale, Thurstone Scale and Guttman Scale.	15 hours
UNIT IV	Data Analysis and Report Writing: Data Analysis- Data processing, Data presentation, Financial and Statistical techniques of data analysis and their limitations, Testing of Hypothesis- Procedures; Types of tests; Parametric Tests of one sample, two samples and more than two	15 hours

	samples; Non-Parametric Tests of Hypotheses Interpretation- Meaning and Importance of Interpretation; Pre-requisites of Interpretation; Errors in Interpretation; Report Writing-Essentials of a Good Research Report; Types of Reports; Layout of a Research Report; Writing up of the Report; Evaluating a Research Report.
Internal Assessment:	
Part-A	CIA I: Unit I & II CIA II: Unit III & IV
Part-B	Assignments: Students should perform theoretical/ experimental assignment/s from list below <ol style="list-style-type: none"> 1. Define the researchproblem in changing business scenario 2. Formulation of hypotheis for decriptive and experimnetal research 3. Determination of sampling methods using various scales in empirical research 4. Report writing of selected topics form the current business environment
Term Work:	
Part -A	The term-work shall consist of analysing the following work: <ol style="list-style-type: none"> 1. Formulate researchproblem in changing business scenario 2. Hypotheis testing for selected researchproblem 3. Collection of data by using any probablilty and non-probability sampling 4. Presentation of report of analysed research problem
Text Books:	
1. Kothari, C.R., Research Methodology, Wiley Eastern Ltd., New Delhi	
2. Krishnasami, O.R., Methodology of Research in Social Science, Himalaya Publishing House, New Delhi.	
3. Michel V.P. Research Methodology in Management, Himalaya Publishing House, Mumbai.	
4. Gupta, S.P. Statistical Methods, Sultan Chand and sons, New Delhi	
Reference Books:	
1. Berenson, Canol and Raymond Colton, Research and Report Writing for Business and Economic, Random House, New York	
2. Amarchand, D., Research Methods in Commerce, Emerald Publications, Chennai	
3. Emory C. William, Business Research Methods, Macmillan Publishing Co., New York.	
4. Rigby Paul H., Conceptual Foundation of Business Research, Wiley and Sons, New Delhi.	
5. Clover Vernon T. and Howard Basely, Business Research Methods, Ohio Grid Publishing, Columbus.	
6. Richard Levis, Statistics for Management, PHI, New Delhi.	
e- Resources	
1. https://onlinecourses.nptel.ac.in/noc22_ge08/preview	
2. https://ndl.iitkgp.ac.in/	
Topics for Project based learning:	
1. Report writing on process followed for conducting business research.	
2. Group discussion on hypothesis development	
3. Formulation of research design for a selected problem	
4. Report writing on different types of scaling methods used in business research	
5. Practical of various technique and sources of data collection	
6. Project on different types of parametric and non-parametric test	
7. Analysis of journal metric and author metric report on social science stream	
8. Presentation on different types of report in the current business environment	

Course: COM 422: Financial Management		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Basic concepts of finance, accounting, economics, and business administration.	
2.	Fundamentals of financial statements and various accounts	
Course Objective:		
1.	The focus in this course would be on issues related to financial management in the Indian corporate sector. The objective is to enable and equip the manager with basic tools for applying financial analysis	
Course Outcomes: The student will be able to learn		
1.	Understand the financial management decisions regarding financial goals, estimate the overall capital requirement and optimum mix of various capitals in the business organization	
2.	Ascertain the benchmark as combined cost of capital to evaluate the capital investment project and use of capital budgeting technique under certainty and risk situation	
3.	Identify the determinant and dangers of dividends and leverages and its optimization process	
4.	Estimate the working capital requirement and analyze the various models for management of working capital	
Course Content:		
UNIT I	Financial Management and Capital Structure Theories: Financial Management: Meaning and nature; Financial goal–profit vs. Wealth maximization; Finance functions–investment, financing, liquidity and dividend decisions. Financial planning– Theories of capitalization. Instruments of Finance and sources of finance: Long term and short term. Capital Structure Theories: Conceptual framework, Determinants, Net income approach, Net operating income approach, Intermediary approach and M.M. Hypotheses with special reference to the process of arbitrage.	15 Hours
UNIT II	Cost of Capital and Capital Budgeting: Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted). Capital Budgeting: Meaning and Significance; Methods of Evaluating Investment Opportunities – Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index. Risk Analysis and Capital Budgeting	15 Hours
UNIT III	Dividend Policies and Leverage: Dividend Policies: Issues in dividend decisions. Forms of dividends; Theories of relevance and irrelevance of dividends, factors affecting the dividend policy. Internal Financing (Retained Earnings) – Determinants and Dangers; Dividend Policies – Regularity and Forms of Dividend Factors Determining Dividend Policy Gordon’s Model, Walter’s Model and MM Hypothesis. Operating and Financial Leverage: Measurement of leverages; Analyzing Alternate, Financial Plans; Financial and Operating leverage, Combined leverage. EBIT and EPS analysis	15 Hours

UNIT IV	Working Capital Management: Management of Working Capital: Meaning, Significance and Types of Working Capital; Approaches of Working Capital; Calculating Operating Cycle Period and Estimation of Working Capital Requirements. Management of Cash: Strategies, Baumol's, Miller-Orr's and Beranek's models of Cash Management. Management of Receivables: Credit Policy, Credit Terms and Collection Efforts. Management of Inventory	15 Hours
Case studies based on above-mentioned curriculum		
Internal Assessment:		
Part-A	CIA I: Unit I & II CIA II: Unit III&IV	
Part-B	Assignments: Students should perform theoretical/ experimental assignment/s from list below <ol style="list-style-type: none"> 1. Financial planning of start-up business 2. Preparation of capital budgeting related to investment in various assets 3. Formulation of dividend policy by using various models in selected listed company 4. Estimation of working capital in various industry 	
Term Work:		
Part -A	The term-work shall consist of analysing the following work: <ol style="list-style-type: none"> 1. Determination of capital structure of start-up business by using MM hypotheses 2. Selection of investment in assets by using risk-based capital budgeting 3. Calculation of financial and operation lecrease of selcted listed company 4. Calculation of working capital using various models of selected company 	
Text Books:		
1. Pandey, I. M., Financial management, Vikas Publishing House Pvt. Ltd., Noida, 2005, 9th ed.		
2. Mishra, R.C. and Pandey, R.S., Fundamentals of financial management, Global Vision Publishing House, New Delhi, 2010.		
3. Khan, M.Y. and Jain, P.K., Financial management Text, Cases and Problems, Tata McGraw-Hill Publishing Company Ltd., New Delhi, 2007.		
Reference Books:		
1. Chandra, Prasanna, Financial management Theory and Practice, Tata McGraw-Hill Publishing Company Ltd., New Delhi, 2007		
2. Kuchhal, S.C., Financial management, Chaitnya Publishing House, Allahabad		
e- Resources		
1. https://onlinecourses.nptel.ac.in/noc20_mg31/preview		
2. https://www.inflibnet.ac.in/		
3. https://ndl.iitkgp.ac.in/		
Topics for Project based learning:		
1. Group discussion on Profit Maximisation Vs. Wealth Maximisation		
2. Case study on utilization of theories of capitalization in selective business unit		
3. Prepare the comparative statement on long term and shortterm sources of finance		
4. Report writing on various methods of calculating cost of capital		
5. Project report on leverage and EBIT-EPS analysis		
6. Project on capital budgeting techniques of different organizations		
7. Report writing on strategies and models of cash and inventory management		
8. Report writing on dividend theories and models		

Course: COM423: Human Resource Management		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Principles of management, organizational behavior and business communication.	
2.	Pattern of organisational structure and environment	
Course Objective:		
1.	To give a theoretical exposure to the students with regard to the various aspects of human resource management	
Course Outcomes: The student will be able to learn		
1.	Understand the significance and challenges of human resource management in competitive environment and its planning.	
2.	Identify the process of selecting the right type of human resource at right time for right job.	
3.	Evaluate the effective performance appraisal techniques of human resource in prolific modern environment.	
4.	Identify the determinants of sound compensation policy in Indian scenario and morale building in dynamic business scenario.	
Course Content:		
UNIT I	Human Resource Management: Concept, Scope, Objectives and Importance of Human Resource Management; Challenges Faced by a modern Human Resource Manager; Broad Functions of an HRM Department, Steps in HR Planning; Determination of HR Requirements	15 Hours
UNIT II	Recruitment and Selection: Need and Types of HR Policies; Indian Labour Policy Job Analysis; Purposes, uses, contents, steps and techniques. Recruitment and Selection Process; Recruitment Policy- Sources; Methods and Recruitment Practice in India, Selection Procedure-Scientific Selection - Placement- Induction and Socialisation	15 Hours
UNIT III	Performance Appraisal: Need – Purpose and use of performance appraisal. Appraisal Process – Methods – Essential characteristics of an effective appraisal system. Managerial appraisal – Methods of Performance Appraisal including 360 degree Performance Appraisal. Managerial Ethics in Performance Appraisal. Modern Methods of Appraisal – Performance Appraisal through Computer Aided System – Performance Appraisal based on MBO system.	15 Hours
UNIT IV	HR Compensation and Motivation: Significant Factors Affecting Compensation Policy; Monetary and Non-monetary Rewards; Incentive Systems of Payment; Wage Policy and Wage Fixation in India, Pre-requisites of a Sound Motivational Programme; Motivating Factors and Morale-Building. Maintenance of Discipline, Communication and HR Records	15 Hours
Internal Assessment:		
Part-A	CIA I: Unit I & II CIA II: Unit III& IV	

Part-B	Assignments: Students should perform theoretical/ experimental assignment/s from list below <ol style="list-style-type: none"> 1. A report on job characteristics of an employee of any public and private organization. 2. Determination of recruitment and selection policy of any public and private organization. 3. Performance appraisal of the employee of selected public and private organization. 4. Determination of monetary and non-monetary rewards for the selected public and private organization.
Term Work:	
Part -A	The term-work shall consist of analysing the following work: <ol style="list-style-type: none"> 1. Role playing of HR manager 2. Prepare a project report on Training and Development strategy of different organization 3. Prepare a project report on performance appraisal of an employee using selected methods 4. Identification of different variable affecting wage fixation in India
Text Books:	
1. D'Ceazo, David A., Stephen P. Robbins, and Susan L. Verhulst, Human Resource Management, John Wiley and Sons, New Delhi	
2. Gomez-Mejia, Luis R., D. B. Balkin, and R. L. Cardy, Managing Human Resources, Prentice Hall, New Jersey	
3. Ian, Beardwell, and Len Holden, Human Resource Management, Prentice Hall.	
Reference Books:	
1. Dessler, Garry, Human Resource Management, Prentice Hall of India. Department of Commerce, University of Delhi 20	
2. Flippo, Edwin B., Principles of Personnel Management, McGraw Hill, New York	
3. Harzing, A. W. and Joris Van Ruysseveldt, International Human Resource Management: An Integrated Approach, Sage Publication, London.	
4. Dowling, Peter J., D.E. Welch and R. S. Schuller, International Human Resource Management: Managing People in a Multiple Context, South College Publishing, Cincinnati.	
e- Resources	
1. https://onlinecourses.nptel.ac.in/noc20_mg15/preview	
2. https://onlinecourses.nptel.ac.in/noc19_mg51/preview	
3. https://openlibrary.org/	
Topics for Project based learning:	
1. Group discussion on modern HRM practices followed in India	
2. Group discussion on sources and methods of recruitment and selection practices	
3. Report writing on job analysis, design and changes	
4. Project report on techniques of training and development of employees	
5. Case study on evaluation of a training programme of an organization	
6. Report writing on managerial ethics in performance appraisal	
7. Group discussion on innovative methods of compensation used in current scenario	
8. Report writing on emerging trends and challenges in modern HRM	

Course: COM 424: Marketing Management

Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination: 60 Marks	Theory: 4

	Internal Assessment: 40 Marks	
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Fundamentals of management	
2.	Business environment	
Course Objective:		
1.	To enhance the knowledge of students about marketing and build the capacities to manage the marketing mix in competitive era.	
Course Outcomes: The student will be able to learn		
1.	Understand the concept of marketing and marketing mix and use it in the taking marketing related decisions.	
2.	Differentiate among product line and product mix and carry out marketing research in the thrust areas.	
3.	Develop the feasible distribution channel and promotion mix of the product	
4.	Understand the financial service marketing environment and service marketing mix for marketing research	
Course Content:		
UNIT I	Marketing Framework: Concept, Scope and Importance of Marketing; Different Marketing Concepts; Marketing Mix; Strategic Marketing Planning, Marketing Environment – Macro and Micro Components and their Impact on Marketing Decisions. Market Segmentation; Concept, types and importance. Buyer Behaviour – Concept, Types, Motives and Decision Making Process.	15 Hours
UNIT II	Product and Pricing Decisions: Concept and Classification of Products; Product Line and Product Mix. Branding, Packaging and Labeling Product Life Cycle; New Product Planning and Development; Consumer Adoption Process; Factors Affecting Price Determination; Pricing Policies and Strategies.	15 Hours
UNIT III	Distribution and Promotion Decisions: Concept, Functions and Flows; Channel Design Decisions; Channel Management Decisions; Channel Dynamics; Market Logistics; Retailing and Wholesaling; Communication Process; Promotion Mix-Advertising, Personal Selling, Sales Promotion and Publicity. Public Relations; Direct Marketing; Managing Sales Force.	15 Hours
UNIT IV	Marketing Research and Services Marketing: Concept and Scope of Marketing Research; Marketing Research Process; Different Aspects of Marketing Organisation; Marketing Control. Financial Services Marketing – Concept and Features; Financial Services Marketing Environment and Financial Services Marketing Mix; International Marketing; Relationship Marketing, Ethical and Legal Aspects of Marketing, Contemporary issues in Marketing.	15 Hours
Internal Assessment:		
Part-A	CIA I: Unit I & II CIA II: Unit III & IV	
Part-B	Assignments: Students should perform theoretical/ experimental assignment/s from list below <ol style="list-style-type: none"> 1. Analysis of marketing environment on product development 2. Development of product line and product mix and its pricing strategy 3. Designing of distribution channel and promotion mix of pioneer product 4. Financial services marketing of selected services sector 	
Term Work:		

Part -A	The term-work shall consist of analysing the following work: <ol style="list-style-type: none"> 1. Market segmentation of selective fashion products 2. Group discussion on pricing strategies adopted by different organizations 3. Determination of distribution channels and marketing mix by using operation research techniques 4. Prepare research proposal on services marketing organisations
Text Books:	
1. Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham and Jha, Mithileshwar, Marketing Management A South Asian perspective, Dorling Kindersley (India) Pvt. Ltd., New Delhi, 2009, 13th ed.	
2. Kothari, Rakesh, Mehta, Anil and Sharma, Ashok, Marketing management, Ramesh Book Depot, Jaipur, 2010.	
3. Panda, Tapan K., Marketing Management Text and Cases, Excel Books, New Delhi, 2007, 2nd ed.	
Reference Books:	
1. Etzel, Michael J., Walker, Bruce J. and Stanton, William J., Marketing, Tata McGraw-Hill Publishing Company Ltd., New Delhi, 2004, 13th ed.	
2. Kotler, Philip, Marketing Management, Prentice-Hall of India Pvt. Ltd., New Delhi, 2004, 11th ed.	
3. Czinkota, Michael R. and Kotabe, Masaaki, Marketing Management, Thomson Asia Pte Ltd., Singapore, 2nd ed.	
4. Varshney, R.L. and Gupta, S.L., Marketing management Text and Cases An Indian perspective, Sultan Chand & Sons, New Delhi, 2005, 3rd ed.	
e- Resources	
1. https://nptel.ac.in/courses/110104070	
2. https://nptel.ac.in/courses/110104068	
Topics for Project based learning:	
1. Report Writing on various forms of green marketing.	
2. Report writing on product portfolio matrix	
3. Report writing on various levels of distribution channels	
4. Case study on product life cycle management of an Indian company	
5. Report writing on retailing and whole-selling of any selected product	
6. Group discussion on legal and ethical issues in distribution channel management	
7. Project report on promotion mix of any product	
8. Report writing on modern methods of promotions	

Course: COM425: Computer Application in Business		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Fundamentals of computer, operating system, word processing	
2.	Database storage system and accounting packages software	

Course Objective:		
1.	To expose the students of other departments with the fundamentals of computer and make them aware how best the knowledge of computer be used in business.	
Course Outcomes: The student will be able to learn		
1.	Know the fundamentals of computer, operating system and types of networks used in the various businesses.	
2.	Understand the operating system and word processing and its formatting	
3.	Use accounting packages and DBMS in the business.	
4.	Know about Enterprise Resource Planning and its application in business	
Course Content:		
UNIT I	Computer Networks and Internet: Meaning and Components; Basic Idea of Different Types of Networks; Internet-a Global Network; E-Mail; Common Protocol Used in Internet; Concept of World Wide Web and Internet Browsing; Internet Security; Application of Internet in Business.	15 Hours
UNIT II	Operating Systems and Word Processing: Concepts; Basic Idea of DOS, WINDOWS, Unix, and Linux. Introduction and working with MS-Word in MS-Office; MS-Excel; MS-Power Point-Basic Commands, Formatting Text, and Documents; Working with Graphics and Creating Presentation the Easy Way.	15 Hours
UNIT III	Introduction to Accounting Packages and DBMS: Preparation of Vouchers, Invoice and Salary Statements; Maintenance of Inventory Records, Accounting Books and Final Accounts; Financial Reports Generation. Traditional File Management; Processing Techniques; Limitation of File Management Systems; Meaning and Features of DBMS; Components of DBMS; Architecture of DBMS; Functioning of DBMS.	15 Hours
UNIT IV	Enterprise Resource Planning: Importance– Meaning– Applications in business– SAP– Oracle Finance.	15 Hours
Internal Assessment:		
Part -A	CIA I: Unit I & II CIA II: Unit III & IV	
Part -B	Assignments: Students should perform theoretical/ experimental assignment/s from list below 1. Presentation on MS-Office; MS-Excel 2. Development of websites of an organization 3. Presentation on Maintenance of Inventory Records, Accounting Books and Final Accounts 4. Project file on Common Protocol Used in Internet and Internet Security	
Term Work:		
Part -A	The term-work shall consist of analysing the following work: 1. Generating an e-business idea. 2. Assignment on various operating systems 3. Presentation on DBMS 4. Practical use of ERP in business	
Text Books:		
1. Date, C.J.: An Introduction to Database Systems, Addison Wesley, Massachusetts.		
2. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB Publication, Delhi.		
3. Mansfield, Ron: The Compact Guide to Microsoft office; BPB Publication, Delhi.		

4. Norton, Peter: Working with IBM-PC, BPB Publication, Delhi.
Reference Books:
1. O'Brian, J. A.: Management Information Systems, Tata McGraw Hill, New Delhi.
2. Ullman, J.O.: Principles of Database Systems, Galgotia Publications, New Delhi.
3. Korth, Data Based Management System
4. Silvershatiz, Galvin, Operating System Concepts.
e- Resources
1. https://onlinecourses.swayam2.ac.in/nou21_cm02/preview
2. https://www.classcentral.com/course/swayam-bcos-183-computer-application-in-business-23768
3. https://www.careers360.com/university/indira-gandhi-national-open-university-new-delhi/bcos-183-computer-application-in-business-certification-course
Topics for Project based learning:
1. Creating an innovative business website.
2. Group discussion on application of internet in business
3. Report writing on internet security
4. Presentation on utilization of MS Word, MS Excel and Power-point
5. Presentation on basic commands of Microsoft Office
6. Project report on various accounting packages
7. Project report on DBMS and e-commerce
8. Report writing on importance of enterprise resource planning

Course: COM 425: Banking and Insurance Management		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Basics of banking and insurance sector	
2.	Financial statements of banking and insurance sector	
Course Objective:		
1.	To give a general idea about the nature, growth, development of banking and insurance business in India and expose to students to the different aspects of basic banking and insurance management principles	
Course Outcomes: The student will be able to learn		
1.	Demonstrate the broad and coherent knowledge of the theoretical and professional disciplines of banking and insurance sector.	
2.	Capable to integrate technical and conceptual knowledge with interpersonal skills to exercise informed commercial judgment within a complex professional setting.	
3.	Understand the insurance policy and annuity's calculation of life and group insurance.	
4.	Able to extend specialized technical advice, knowledge and ideas, to professionals and others with the financial services in insurance industry.	
Course Content:		
UNIT I	Commercial Banking in India: Indian Banking System; Functions and Problems of Commercial Banks; Different	15 Hours

	Types of Bank Customers; Different Types of Deposit Accounts and their Features; Bank Credit-its Creation and Pattern of Distribution; Credit-Deposit Ratio of Banks. Bank-Customer Relationship Salient Features of Banking Regulation Act, 1949; Credit Control. Recent Reforms in Banking Sector in India and its Impact on the economy;	
UNIT II	Insurance and Risk Management Concept of Risk, Types of Risks-Financial and Non-financial: Insurance: Meaning, Nature and Scope, Importance of Insurance for Individuals, Business, Society and Nation Origin and Growth of Insurance, Insurance Organisations in India Principles of Insurance Contract, Insurable Interest, Utmost Good Faith, Warranties, Indemnity, Subrogation, Proximate Cause, Contribution, Return of Premium, Assignment of Interest, Double Insurance, Over-insurance, Under-insurance and Reinsurance	15 Hours
UNIT III	Life Insurance: Nature and Importance of Life Insurance; Principles of Life Insurance Contract; Insurance Policies and Annuities; Calculation of Premium; Factors Influencing Selection of Policy; Important Insurance Policies of the LIC and Private Insurance Companies. Group Insurance, Group Vs. Individual Insurance, Types of G.I. Schemes; Salary Saving Scheme; Annuity Contracts Provisions Relating to Nomination and Assignment of Life Insurance Policies; Nomination vs. Assignment; Settlement of Claims-Types of Claims and Procedure of Payment.	15 Hours
UNIT IV	General Insurance: Marine Insurance – meaning and nature of Marine Insurance Contract; Kinds of Marine Policies and their important features; Important Policy Clauses; Marine Perils and Losses; Fire Insurance- Characteristics of Fire Insurance Contract; Basic Principles of Fire Insurance; Types of Fire Insurance Policies and their features; Claims Settlement Other 23 types of insurance- Motor Insurance and Health Insurance – Salient features, types of policies and claim settlement – General Insurance Companies in India. Insurance Legislation in India: Important provisions of LIC Act, 1956 and IRDA Act, 1999 Salient features of Insurance Act, 1938; E.S.I. Act, 1948; G.I.B (N) Act, 1972; Marine Insurance Act, 1963.	15 Hours
Internal Assessment:		
Part-A	CIA I: Unit I & II CIA II: Unit III & IV	
Part-B	Assignments: Students should perform theoretical/ experimental assignment/s from list below 1. Presentation on Recent Reforms in Banking Sector in India 2. Project Report on Different Types of Deposit Accounts and their Features, Principles of Insurance, Insurance Policies and Annuities. 3. Project report on risk-assessment and annuity calculation of group and individual life Insurance 4. Presentation on general Insurance Legislation in India	
Term Work:		
Part -A	The term-work shall consist of analysing the following work: 1. Project report on recent reforms in Banking sector in India 2. Group discussion on risk and return assessment in insurance industry 3. Settlement of various types of claims and its procedure of payments in life insurance	

4. Profitability pattern of General Insurance industry in India
Text Books:
1. Vinayakam, Radheshyam & Vasudevan, Insurance: Principles and Practice, S Chand & Co., New Delhi
2. Vasant Desai – Principles of Bank Management, Himalaya Publishing House, Mumbai
3. Kotreshwar G, Risk Management-Insurance and Derivatives, Himalaya Publishing House, New Delhi
4. Misra M N., Insurance Principles and Practices, S Chand & Co, New Delhi
Reference Books:
1. Redja Principles of Risk Management and Insurance, TMG, New Delhi
2. Harrington and Neihaus Risk Management and Insurance, TMG, New Delhi
3. Tripathy and Pal Insurance-Theory and Practice, PHI, New Delhi,
4. Kothari&Bahi, Principles and Practice of Insurance, Sahitya Bhavan, Agra
5. Varshney P.N - Banking Law & Practice, Sultan Chand, New Delhi
6. Maheswari S.N., Banking Law & Practice, Kalyani Publishers, Ludhiana
e- Resources
1. https://onlinecourses.swayam2.ac.in/cec20_mg08/preview
Topics for Project based learning:
1. Report writing on Indian banking system
2. Group discussion on recent reforms in banking sector in India
3. Report writing on financial and non-financial risks
4. Presentation on principals of insurance contracts in India
5. Project report on comparative study of public and private insurance company
6. Report writing on types of group insurance schemes
7. Project report on IRDA regulations and amendments
8. Group discussion on recent changes in modern banking

Course: COM 426: Project Planning and Control		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 2 Hours/Week	End of Semester Examination: 30 Marks Internal Assessment: 20 Marks	Theory: 2
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 2
Course Pre-requisites: The student should have knowledge of		
1.	Requirements of various resources in start-up business	
2.	The students should have knowledge of basic mathematics with probability and statistics.	
Course Objective:		
1.	The objective of the course is to provide the student with skills necessary to create, plan and control a new Enterprise.	
Course Outcomes: The student will be able to learn		
1.	Proficient to instigate the feasibility studies of business opportunities and corporate project management in terms of idea generation, product selection, location design and project life cycle.	
2.	Identify the significant major cost and sources of project financing for estimation of optimum capital structure under risk environment	

Course Content:		
UNIT I	Project Identification and Appraisal Understanding environment for business opportunities. Location, Factory Design and Layout Conceptual Framework to Project and Project Management; Topologies of Projects, Phases of a Project Lifecycle; Stages of a Project; Project Management Team. Project Appraisal and Project formulation	15 Hours
UNIT II	Project Cost and Project Evaluation Major Cost Components of the Project and Sources of Project Financing. Planning Capital Structure and Break-even Analysis Investment Evaluation under Certainty and Uncertainty. Project Evaluation Techniques - Pay-Back Period, Profitability Index, Net Present Value, Internal Rate of Return, Certainty Equivalent Approach and Sensitivity Analysis. Project Organization; Project Planning and Scheduling; Project Organization Techniques - GANTT Charts, CPM, PERT Cost and Time Over-run; Project Follow up and Monitoring	15 Hours
Internal Assessment:		
Part-A	CIA I: Unit I CIA II: Unit II	
Part-B	Assignments: Students should perform theoretical/ experimental assignment/s from list below <ol style="list-style-type: none"> 1. Development of start-up business ideas consisting various aspects of projects 2. Assessment of various phases of a Project Lifecycle 3. Report on various aspects of Project Appraisal and its Evaluation Techniques 4. Project file on Investment Evaluation under Certainty and Uncertainty 	
Term Work:		
Part - A	The term-work shall consist of analysing the following work: <ol style="list-style-type: none"> 1. Idea screening of social entrepreneurs 2. Economic assessment of selected project 3. Developing framework of a new business venture. 4. Prepare a report on project organization techniques. 	
Text Books:		
1. Singh, Narendra: Project Management & Control. Himalaya Publ., N. Delhi.		
2. Prasanna Chandra, Projects-Preparation, Appraisal, Budgeting and Implementation, Tata McGraw-Hill Publishing Company Limited, New Delhi.		
3. Dr. Gupta, C.B. & Dr. Srinivasan, N.P. Entrepreneurial Development, Sultan Chand & Sons, New Delhi.		
Reference Books:		
1. Nicholas: Project Management for Business and Technology: Principles and Practice, Prentice Hall of India, N. Delhi.		
2. Philipose, Susi: Operation Research – A Practical Approach. Tata McGraw Hill, N. Delhi.		
e- Resources		
1. https://archive.nptel.ac.in/courses/105/106/105106149		
2. https://infinibinet.ac.in/		
3. https://ndl.iitkgp.ac.in		
4. https://nptel.ac.in/courses/105106149		
Topics for Project based learning:		
1. Project report on location and factory design of a company.		

2. Presentation on phases of project life cycle		
3. Report writing on project evaluation techniques and cost analysis of an MNC		
4. Case study of capital structure and break-even analysis		
Course: COM 427: Academic Writing and Research Report		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 2 Hours/Week	End of Semester Examination: 30 Marks Internal Assessment: 20 Marks	Theory: 2
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 2
Course Pre-requisites: The student should have knowledge of		
1.	The students should have knowledge on basics of research and its objective	
2.	Fundamental of parts of research article and research report writing	
Course Objective:		
1.	To adhere the research orientation of the students and well worse all types of academic and research writing. To apply basic software application for writing of academic endeavors.	
Course Outcomes: The student will be able to learn		
1.	The relevance of academic writing and develop efficiency in academic report writing and Publications ethics	
2.	Able to formulate the structure for systematic completion of research project and provide effective report the knowledge recommendations.	
Course Content:		
UNIT I	Unit-I: Introduction and Research Paper Writing Academic and research writing: Introduction; Importance of academic writing; Basic rules of academic writing, English in academic writing; Styles of research writing Plagiarism: Introduction; Tools for the detection of plagiarism; Avoiding plagiarism Journal Metrics, Author Metrics Literature review: Introduction, Source of literature; Process of literature review; Online literature databases; Literature management tools Types and Structure of research papers; Abstract writing; Review Paper Writing; Research paper writing; Communicating a Research Paper. Referencing and citation; Submission and Post submission	15 Hours
UNIT II	Unit-II: Academic and Thesis Writing Thesis Writing: Empirical Study, Structure of a thesis, Scope of the work, Literature review, Research Methodology, Results and Discussions, Figures and Tables preparation, Conclusions and future works, Bibliography, Appendices Research proposal writing; Abstract/ Conference Paper/ Book/ Book Chapter writing; Project proposals Writing: Budgets Proposals Academic and Publications ethics, Violation of publication ethics, Redundant publications, Selective reporting and misrepresentations of data Open Educational Resources (OERs) for learning & Research	15 Hours
Internal Assessment:		
Part-A	CIA I: Unit I CIA II: Unit II	

Part-B	Assignments: Students should perform theoretical/ experimental assignment/s from list below <ol style="list-style-type: none"> 1. Prepare a research proposal consisting defined structure of academic writing 2. Check the Plagiarism of a research article and use of various methods of reducing plagiarism 3. Assignment on Referencing and citation style of social science research 4. Discussion on Academic and Publications ethics and its Violation
Term Work:	
Part -A	The term-work shall consist of analysing the following work: <ol style="list-style-type: none"> 1. Practical on Plagiarism checking and reduction techniques 2. Practical use of various academic writing software and literature management tools 3. Use of Open Educational Resources (OERs) 4. Checking of any Journal Metrics and Author Metrics
Text Books:	
1. Decker, C & Werner, R “Academic research and writing”	
Reference Books:	
1. Faber J, Writing scientific manuscripts: most common mistakes, Dental Press J Orthod. 2017; 22(5): 113–117. doi: 10.1590/2177-6709.22.5.113-117.sar	
2. The Handbook of Academic Writing: A Fresh Approach By Rowena Murray; Sarah MooreOpen University Press, 2006	
3. Proofreading for common grammatical mistakes: http://bcs.bedfordstmartins.com/smhandbook6e/Player/MainFrame.aspx?task=handbook&taskid=3	
4. Publication Manual of the American Psychological Association. (2010) Washington, DC: American Psychological Association.	
5. Roberts J. Plagiarism, Self-Plagiarism, and Text Recycling. Headache. 2018 Mar;58(3):361-363. doi: 10.1111/head.13276 .	
6. <i>Impact factor</i> , https://en.wikipedia.org/wiki/Impact_factor & https://en.wikipedia.org/wiki/H-index	
7. Thesis writing, http://betterthesis.dk/literature-search/test-and-summary	
8. Reviewing the Literature: A Short Guide for Research Students, https://uq.edu.au/student-services/pdf/learning/lit-reviews-for-rx-students-v7.pdf	
9. Creswell, J. W. (2008). Educational Research: Planning, conducting, and evaluating quantitative and qualitative research (3rd ed.). Upper Saddle River: Pearson.	
10. Wikipedia, Open educational resource, https://wikieducator.org/Educators_care/Defining_OER	
11. P. Chaddah (2018), Ethics in Competitive Research: Do not get Scooped; Do not Get Plagiarised, ISBN 978-938-748-0865	
12. Resnik D.B. (2011). What is Ethics in Research & why is it Important. National Institute of Environmental Health Science, 1-10	
e- Resources	
1. https://onlinecourses.swayam2.ac.in/ntr20_ed30/preview	
2. https://www.classcentral.com/course/swayam-academic-and-research-report-writing-january-2022-20220	
3. https://nptel.ac.in/courses/110105091	
Topics for Project based learning:	
1. Report writing on plagiarism, ways to avoid plagiarism and its detection tools.	
2. Presentation of literature review techniques	
3. Writing a research proposal on any given topic	
4. Report writing on academic and publications ethics	

PROGRAMME: M.COM SEMESTER III - 2022

Course: COM 531 Corporate Governance and Business Ethics		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Basic concepts of corporates and corporate structure	
2.	Fundamentals of ethics and social responsibility	
Course Objective:		
1.	To teach practices and policies regarding corporate governance practices and ethical dimension involve in corporate management.	
Course Outcomes: The student will be able to learn		
1.	Understand the policies of corporate governance and its theories.	
2.	Elaborate about corporate boards and committees	
3.	Carry out business with ethics and moral right values in the workplace in the corporate.	
4.	Identify the ethical and unethical practices going on in corporates	
Course Content:		
UNIT I	Corporate Governance and its practices in India Meaning and origin of corporate governance; Theories of corporate governance-agency theory-sources and costs of agency conflict; stakeholders' theory; Corporate governance mechanisms-internal and external; corporate governance models-US-UK model, European model and Japanese Model; linkage between corporate governance and economic development. Nature of companies in India-family managed and widely-held; shareholding pattern in Indian Companies; reasons for poor governance standards; Governance models in India- Managing agency model, business-house model and anglo-american model; progress of governance in India; governance standards in public sector enterprises, banking and insurance companies.	15 Hours
UNIT II	Corporate Boards and Governance Committees Corporate Boards- Powers, role and types of corporate boards; determinants of board effectiveness-size, composition, information, compensation, meetings and evaluation of board performance; Board Committees: - Need, objectives, types, number and functions of board committees-audit, compensation, nomination, environment, risk, strategic committees, etc; linkage between board committees and governance standards. Governance committees in UK-Cadbury, Hampel, Greenbury, Smith and Combined Code; OECD principles of governance; Governance committees in India-CH, Birla, Naresh Chandra and Narayan Murthy committees' major recommendations; role of SEBI in governance; extent of compliance of governance code in India; governance rating in India.	15 Hours
UNIT III	Business Ethics and Corporate Social Responsibility: Business Ethics- Meaning, need, values, Nature and goals of business ethics; Business ethics and the law; Ethics and ethos-morality, virtue and social ethics; ethical perspective of managers. Ethical Theory - Ethical relativism and reasoning in ethics- Psychological egoism- modern ethical theory: Utilitarian ethics-	15 Hours

	Deontological ethics- virtue ethics Corporate Social Responsibility - The classical model of corporate social responsibility; critical assessment of the classical model The private property defence-modified version of the classical model- the moral minimum-the stake holder theory	
UNIT IV	Ethics in business discipline: Ethics and HRM-Moral rights in the workplace-employees responsibilities and ethics. Ethics and marketing ethical issues in marketing-ethics of sale and advertising-marketing ethics and consumer autonomy, Ethics and finance-ethical theories and decision making application of traditional theories to decision making. Ethics and production-Ethical implications of technology-ethics in the natural and global environment-ethics in the global business and earth environment.	15 Hours
Internal Assessment:		
Part-A	CIA I: Unit I & II CIA II: Unit III & IV	
Part-B	Assignments: Students should perform theoretical/ experimental assignment/s from list below 1. Analysis of corporate governance practices followed by selected companies 2. Presentation on the governance committee of a selected company 3. Project report on ethical and CSR practices followed by given selected companies. 4. Assignment on practical implications of theories of business ethics	
Term Work:		
Part -A	The term-work shall consist of analysing the following work: 1. Case study on corporate governance model 2. Project report on the corporate governance committee of selected companies 3. Project report on CSR activities performed by different firms. 4. Group discussion on ethical or unethical practices by firms	
Text Books:		
1. Thomas Clarke: Theories of Corporate Governance (ed.), Rutledge Publishers, London.		
2. Kesho Prasad: Corporate Governance, PHI, New Delhi.		
3. A.C.Fernando: Corporate-Governance, Principles, Policies and Practices, Pearson Education, New Delhi,		
4. Joseph R. Desjardins; An introduction to business ethics; TMH, New Delhi		
5. Christine A. Mallin: Corporate Governance, Oxford University Press, New Delhi		
Reference Books:		
1. Vasudha Joshi: Corporate Governance – The Indian Scenario Foundations Books, New Delhi		
2. Richard M. Steinberg & Caatherine. L.Bronilow: Corporate Governance and the Board, Institute Internal Auditors Research Foundation.		
3. Yadong Luo: Global Dimensions of Corporate Governance, Blackwell Publishing, Singapore		
4. David J. Fritzsche; Business Ethics: A global and Managerial perspective, TMH, New Delhi		
5. R.C.Shekhar; Ethical Choices in business, response Book, New Delhi		
6. Rituparana Raj; A study in business ethics, Himalaya, Bombay		
7. Chakraborty S.K. Ethics in management, Oxford University Press, New Delhi		
e- Resources		
1. https://shodhganga.inflibnet.ac.in/simple-search?query=corporate+governance&go=		
2. https://www.inflibnet.ac.in/		
3. https://ndl.iitkgp.ac.in/		
4. https://openlibrary.org/search?q=Corporate+Governance&mode=everything		

Topics for Project based learning:
1. Prepare and presents a plan of Start-up business of your choice.
2. Brainstorming on entrepreneurial culture and its development
3. Group discussion on significance and challenges of human resource management in changing business environment.
4. Role play as a moderator for development of entrepreneurial traits and skills.
5. Report writing on the model building of product life cycle, break even analysis, product planning, quality control of a small business.
6. Prepare a business model for exploration of artistic and indigenous product.
7. Presentation on pattern of financing and risk management in MSMEs.
8. Case study on financial health analysis, risk management and working capital management and product life cycle of small unit enterprise.

Course: COM 532: Entrepreneurship and MSMEs Management		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Basic knowledge of business structure and startups	
2.	Basic knowledge of financial constraints and regulatory framework	
Course Objective:		
1.	The objective of the course is to develop an understanding of the concept, process and development of entrepreneurship and to provide management knowledge and skills in order to enable the students to own and manage a Small Enterprise in an efficient manner.	
Course Outcomes: The student will be able to learn		
1.	Mind map of the entrepreneurial skill development, designing entrepreneurship model, entrepreneurship process and behaviour.	
2.	Role, traits, and functions of entrepreneurs at different stage of enterprise	
3.	Identify the MSMEs environment and its management for strategy formulation and implementation and develop venture start-up process.	
4.	Development of MSMEs structure and feasibility analysis of small business	
Course Content:		
UNIT I	Entrepreneurship: Entrepreneurship-meaning and definition and forms; Entrepreneurship Theories- Sociological, Economic, Psychological and Managerial Theories Entrepreneurship process- Setting, preparation, Management and survival, Growth, Entrepreneurship transition Entrepreneurship- problems and prospects in India Entrepreneurial Behaviour and Skills; Entrepreneurial Structure; Entrepreneurial Culture Vs Administrative Culture	15 Hours
UNIT II	Entrepreneur: Nature, Characteristics and importance; Role of an entrepreneur: different views	15 Hours

	Psychological, social, economic and Managerial, Classification of entrepreneurs; Entrepreneurial traits and motivation; Entrepreneur distinguished from manager and leader Entrepreneurial function at different stages of enterprise life cycle; Sources of entrepreneurial supply; Entrepreneurial Ethics; Entrepreneurship Development-Models, Designing and Evaluating Entrepreneurship Programme, EDPs in India	
UNIT III	Management of MSMEs: Environment of Small Enterprise Management; Small Enterprise management process vs. Large Enterprise management process. Strategy Formulation and Implementation in small Enterprise. Strategic Cost Analysis- Strategic position, Value Chain and Cost Drivers Venture start up process	15 Hours
UNIT IV	Functional Management in MSMEs: Framework of Human Resource Management, Financial Health Analysis; Pattern of Financing and Risk Management; Important issues of Working Capital Management in Small Business Management of Product and Product Life Cycle; Promotional Activities for Small Business; Pricing Policy for a small Business; Distribution Strategy and channels for Small Business Location & Layout and their influence on operation; Break Even Analysis; Production Planning, Scheduling and Control in Small Business Quality Control and Cost Consciousness in Small Business	15 Hours
Internal Assessment:		
Part-A	CIA I: Unit I & II CIA II: Unit III & IV	
Part-B	Assignments: Students should perform theoretical/ experimental assignment/s from list below 1. Project file on the any of the unicorn startups. 2. Development of start-up venture in the form of entrepreneurs. 3. Analysis on pricing policy with distribution strategy and its implementation channel of a MSME. 4. Project file on feasibility analysis of MSMEs.	
Term Work:		
Part -A	The term-work shall consist of analysing the following work: 1. Developing their own startup idea and discussion on the entrepreneurial behaviour, skills, its structure and culture. 2. Role plat of the entrepreneurs, entrepreneurial traits and motivation. 3. To explain briefly why the process of small enterprise management is different from large enterprise management? 4. Prepare the feasibility report of an small enterprise with model of product life cycle and product planning.	
Text Books:		
1. Hisrich, R.D & Peter, M.P.: Entrepreneurship, Tata Mc Graw Hill		
2. Kuratko & Hodgetts Entrepreneurship: Theory, Process, Practices, Thomson Learning Inc,		
3. Drucker, Peter: Innovation and Entrepreneurship, Heinema		
4. Broom, H.N.: Small Business Management, South Eastern Publishing		
Reference Books:		
1. Holt Entrepreneurship: New Venture Creation, Prentice Hall of India, N. Delhi		
2. Desai, Vasant: Entrepreneurial Development Vol I Himalaya Publications, N. Delhi, Sage Publication, N. Delhi		

3. Awasthi, D & Sebastian, J.: Evaluation of Entrepreneurship Progress, Sage Publications, N. Delhi
4. Jain, G. Raj & Gupta, D (Ed).: New Initiatives in Entrepreneurship Education and Training; EDII, Ahmedabad
5. Mali, D.D.: Vision 2001: Small Industry in North East (Indian Institute of Entrepreneurship, Gauhati
6. Sharma, R.A.: Entrepreneurial Change in Indian Industries, Sterling Publication, N. Delhi
7. Story, D.J.: Small Business: Critical Perspective on Business and Management, Routledge, London
8. Longenecker, Moore, Petty & Palich, Managing Small Business, South Western Cengage Learning
9. Sansol, C.L.: Entrepreneurship and Small Business Management, Har Anand Publications
10. Desai, Desai Vasant.: Small Industrial Organization and Management, Himalaya Publishing House
11. Megginson W & Byrd Jane Mary.: Small Business Management: An Entrepreneurs Guide Book, TMG, New Delhi
12. Jain, V.K.: Marketing Management for Small Units, Management Publishing House, New Delhi
13. Baruah, R. K.: Financing Small Scale Industries, Omson's Publication, New Delhi
e- Resources
1. https://onlinecourses.nptel.ac.in/noc22_mg81/preview
2. https://onlinecourses.nptel.ac.in/noc22_mg73/preview
3. https://onlinecourses.nptel.ac.in/noc22_hs110/preview
Topics for Project based learning:
1. Group discussion on contemporary issues in accounting and reporting practices
2. Empirical evidence of Human Resource Accounting in Indian businesses
3. Practical on Integrated Financial Reporting through XBRL (Extensible Business Reporting Languages).
4. Case study on Environmental accounting and disclosure practices of public and private company.
5. Project report on EVA disclosure in India
6. Model of formulation of accounting standard in India.
7. Case Studies on M&As of different organizations
8. Presentation on International Financial Reporting Standards: Conversion prospect and challenges

Course: COM 533 Advanced Accounting		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Basic knowledge of accounting principles and its concepts	
2.	Financial accounting, cost accounting and contemporary variables	
Course Objective:		
1.	To enable the students to learn advanced accounting issues and practices and to acquaint students with the recent changes in financial accounting and reporting practices	
Course Outcomes: The student will be able to learn		

1.	Application of contemporary issues in accounting practices	
2.	Changing dimensions of financial reporting practices to various stakeholders considering societal and technological variables	
3.	Application of accounting standards in the financial statements of companies and integrated reporting practices	
4.	Amalgamation and reconstruction reporting practices in changing accounting standard scenario	
Course Content:		
UNIT I	Emergence of contemporary issues in accounting – influence of other disciplines on accounting and changing environment. Human Resource Accounting: Meaning and Scope, Human Resource Cost Accounting – Capitalization, Write off and Amortization Procedure. Human Resource Valuation Accounting – Appraisal of Various Human Resource Valuation Models. Use of Human Resource Accounting in Managerial Decisions. Human Resource Accounting in India. Price Level Accounting – Methods, Utility and Corporate Practices	15 Hours
UNIT II	Corporate Social Reporting: Areas of Corporate Social Performance, Approaches to Corporate Social Accounting and Reporting. Corporate Social Reporting in India. Corporate Reporting: Concept of Disclosure in relation to Published Accounts, Issues in Corporate Disclosure, Corporate Disclosure Environment, Conceptual framework of corporate reporting. Objectives and Requirement of Financial Reports; Users in Financial Reporting, Qualitative Characteristics of Financial Reports, Corporate Disclosure: Annual report of a Company, XBRL-Extensible Business Reporting Language.	15 Hours
UNIT III	Recent Trends in the Presentation of Published Accounts. Reporting by Diversified Companies, Value Added Reporting: Preparation and Disclosure of Value Added Statements, Economic Value Added, EVA Disclosure in India. Corporate Reporting through Web. Accounting Standards in India. Significance and formulation of Accounting Standards. Accounting Standards relating to Interim Reporting. Accounting for Leases, Earning Per Share and Accounting for Intangibles	15 Hours
UNIT IV	Accounting for Amalgamation and Absorption, Reconstruction of companies: External and Internal, Problems on Amalgamation and Absorption, Problems on External and Internal Reconstruction, Need and Importance of Consolidated Financial Statements, Holding Company and Subsidiary Company, Preparation of Consolidated Profit and Loss Account Preparation of Consolidated Balance Sheet, Segment Reporting: Meaning, Need and Benefits, Report on Corporate Governance: Meaning, Importance and Benefits, Corporate Social Reporting: Meaning, Importance and Benefits, Sustainability Reporting: Meaning, Importance and Benefits, International Financial Reporting Standards (IFRS), Indian Accounting Standards (IAS), Convergence of Accounting Standards with IFRS, Advanced of Convergence.	15 Hours
Internal Assessment:		
Part-A	CIA I: Unit I & II CIA II: Unit III & IV	
Part-B	Assignments: Student should perform theoretical/ practical/ case study from the list below: <ol style="list-style-type: none"> 1. Presentation on understanding of human resource accounting and its methods 2. Present corporate social reporting practices in India 3. Present the conceptual framework of corporate disclosure practices and its implication in India 4. Case studies on Merger & Acquisitions of different companies. 	

Term Work:	
Part -A	The term-work shall consist of analysing the following work: <ol style="list-style-type: none"> 1. Convert the reported financial statement into the inflated financial statements of selected company 2. Project report on integrated reporting of selected companies in an industry 3. Detailed analysis of annual reports and value-added reporting practices of Indian companies 4. Project report on financial performance analysis of pre and post-merger or acquisition
Text Books:	
1. Gupta, R. L. and Radhaswamy M.-Advanced Accounting, S. Chand, New Delhi	
2. Arunanandan and Raman-Advanced Accounting, Himalaya, Delhi	
3. Maheshwari and Maheshwari-Advanced Accounting, Vikash, New Delhi	
4. Hanif and Mukharjee-Advanced Accounting, Tata MacGrawHill, New Delhi	
5. Jain and Narang-Advanced Accounting, Kalyani, New Delhi	
Reference Books:	
1. Basu and Das-Practice in Accountancy, Rabindra Library, Kolkata	
2. ICAI.: Compendium of Statements & Standard Accounting ICAI, Delhi	
3. Narayanswamy R.: Financial Accounting: A Managerial Perspective. PHI, New Delhi,	
4. Lal Jawahar.: Corporate Financial Reporting Theory and Practice. Taxman, New Delhi,	
5. Vijaykumar M P.: First lesson to Accounting Standards, Snow White, Delhi	
6. Porwal L S.: Accounting Theory- an Introduction, TMG, New Delhi.	
7. ICAI'S Relevant Publication.: www.icaai.org	
8. Ghosh, Goyale & Maheshwari.: Accounting Theory. Wiley Eastern	
9. Heinemann, A.: Accounting Theory, Prentice Hall.	
10. Anthony, Hawkins and Merchant: Accounting: Text and Cases. Tata McGraw Hills, New Delhi	
e- Resources	
1. https://swayam.gov.in	
2. https://www.inflibnet.ac.in/	
3. https://ndl.iitkgp.ac.in/	
Topics for Project based learning:	
1. Project report on case laws related to Residential status and tax liability	
2. Presentation on empirical evidence of Set-off and Carry Forward of Losses	
3. Report writing on case laws on five Heads of Income	
4. Submission of Income Tax Return of Individual	
5. Valuation of Assessable Goods and custom duty on automobile and spare parts	
6. Group Discussion on relevance of various type of custom levy in Indian scenario.	
7. Valuation of Supply of good under GST in the departmental store of nearby market.	
8. Practical on Registration of Dealer and submission of GST return (online)	

Course: COM 534 Direct and Indirect Tax Laws		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Basic knowledge of types of direct and indirect taxes	

2.	Regulatory framework of direct and indirect taxes	
Course Objective:		
1.	To acquaint the students with the basic knowledge of various direct and indirect tax laws	
Course Outcomes: The student will be able to learn		
1.	Assessment of taxable income from various heads and its provisions	
2.	Assessment of taxable income and computation of tax liability of various assesses	
3.	Computation of tax liability for export & import and export tax incentives	
4.	Assessment of tax liability on Goods and services and authoritative structure	
Course Content:		
UNIT I	Income Tax Act, 1961 Definitions, Residential Status and tax liability, Exempted Incomes, Computation of Income various heads of income, clubbing of income, set off and carry forward of losses Deductions from Gross Total Income	15 Hours
UNIT II	Assessment and Tax Liability Salient features of assessment of individual, Hindu Undivided Family, Firm, Association of Person and Company. Tax deduction and source, Advanced Payment of Tax	15 Hours
UNIT III	Custom Duty and its Administration Customs Duty: Basic Feature of Custom Act, Important terms and definitions under the Customs Act, 1962, Types of Custom Duty: Import Levy and export levy, Basic Custom duty, additional custom duty, anti-dumping duty, safeguard duty, any other custom duty. Tax Assessment: Valuation Rules, Valuation of Assessable Goods, Valuation of Custom Duty, Imposition of and Exemption from Custom Duty Compliance and Administration: Submission of return, Prohibition of Export and Import of Goods and Provisions Regarding notified and specified goods. Custom Authority and their power, Penalty and Procession, Appeals and Revisions	15 Hours
UNIT IV	Goods and Service Tax and Its Administration: GST: Meaning, Objectives, Definition and Features of GST, Scope of GST, Benefits and Limitation Structure of GST: Imposition of GST and exemptions from GST, Tax Rates and types of Taxes (CGST, SGST, IGST, UTGST). Composition Scheme: meaning, composition levy, Tax Liability of composite and mixed suppliers Tax Assessment: Scope and Classification of Supply of Goods and Services, Valuation of Taxable Supply, Valuation and Payment of Tax under CGST and SGST, Assessment of Unregistered Person. Tax Credit: Input tax Credit, Remission of tax Adjustment and Refund of GST, Concessions to SSI. Compliance and Administration: Registration of Dealer and Cancellation of Registration. Filing of Return: Procedure, Various Forms and Due Date, Accounts and Other records, Penalty and prosecution, appeals and Revisions.	15 Hours
Internal Assessment:		
Part-A	CIA I: Unit I & II CIA II: Unit III & IV	
Part-B	Assignments: Student should perform theoretical/ practical/ case study from the list below: 1. Presentation on computation of income under various heads and tax liability associated with certain assesses 2. Assessment of tax liability of certain company 3. Assignment on export incentives to the prioritized indigenous product 4. Critical evaluation of Imposition of GST and exemptions from GST, Tax Rates and	

	types of Taxes and composition scheme
Term Work:	
Part -A	The term-work shall consist of analysing the following work: <ol style="list-style-type: none"> 1. Identification of Income under various heads and computation of tax liability 2. Practical filing of Income Tax Returns (ITR) for individual, firm and company 3. Group discussion on assessment on the prohibition of Export and Import of Goods and Provisions regarding notified and specified goods under Custom laws 4. Practical application of filing Goods and Service Tax Returns (GSTR)
Text Books:	
1. Datey, V. S.: Indirect Taxes: Taxman Publications, New Delhi	
2. Singhanian, Vinod K.: Student Guide to Income Tax, Taxman Publications, New Delhi	
3. Mehrotra H. C.: Income Tax Law and Accounts, Sahitya Bhawan, Agra	
Reference Books:	
1. Ahuja, Girish & Gupta, Ravi: Practical Approach to Income Tax, Wealth Tax and Central Sales Tax, Bharat Law House Pvt. Ltd., New Delhi	
2. Bare Acts related to Income Tax, Central Sales Tax and Service Tax	
e- Resources	
1. https://onlinecourses.swayam2.ac.in/nou22_cm11/preview	
2. https://onlinecourses.swayam2.ac.in/nou22_cm17/preview	
3. https://onlinecourses.swayam2.ac.in/cec22_cm04/preview	
Topics for Project based learning:	
1. Report writing on regulatory framework Develop of Indian Financial System	
2. Role of Commercial Banks in emerging money market instruments development	
3. Case study on Underwriting procedure and Capital Issues in India	
4. Report writing on functioning of Securities and Exchange Board of India	
5. Case study of Report Credit Rating procedure and its Explanation	
6. Model of Hire-Purchase System and procedure in Indian scenario	
7. Empirical Evidence of Venture Capital and application of Venture financing	
8. Presentation on Functioning of International Monetary Fund	

Course: COM 535: Financial System in India		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Basic knowledge of finance and economy	
2.	Regulatory framework of various financial institution and services	
Course Objective:		
1.	To acquaint students with the knowledge of financial institutions, financial instruments, and financial services rendered by various agencies, financial markets and the regulatory framework in India.	
Course Outcomes: The student will be able to learn		
1.	Analyse the regulatory framework of short run security market and its application	

2.	Analyse the Indian financial regulatory bodies (RBI, SEBI) and long-term security market	
3.	Evaluation of fee-based financial services such as credit rating, depository services, leasing and hire purchase services	
4.	Know the Modus Operandi of fund-based services such as leasing, venture capital, factoring and forfaiting	
Course Content:		
UNIT I	Financial System: - Money Market including Underwriting, Merchant Banking: Concept of Financial System; Economic Development and Financial System; Growth and Development of Indian Financial System in India. Role of Commercial Banks, Indian Money Market; Instruments of Money Market; Money Market Mutual Funds, RBI's Regulatory Guidelines; Gilt – Edged (Govt.) Securities Market, Meaning and importance of Financial Services, Underwriting: Meaning, Forms and Need; Underwriting of Capital Issues in India; SEBI's Guidelines on Underwriting. Merchant Banking: Meaning and Importance, Services of Merchant Banks; Regulations by SEBI	15 Hours
UNIT II	Regulatory Framework and Institutional Structure Reserve Bank of India and its Role in Regulating the Financial System, Securities Contract (Regulation) Act-Stipulations Relating to Constitution of Recognized Stock Exchanges and Listing of Securities; Securities and Exchange Board of India (SEBI) Concept; Structure and Functions of Capital Market; Primary Market – Concept, Instruments of Issue and Methods of Floatation	15 Hours
UNIT III	Credit Rating, Depository Services and other financial services: Credit Rating: Meaning and Importance; Rating Process and Methodology; Limitations of Credit Rating; Future of Credit Rating in India, Hire-purchase: Meaning and Importance; Hire-purchase and Credit Sale; Hire-purchase and Installment Sale; Legal Framework; Taxation Aspects of Hire-purchase; Banks and Hire-purchase Business; Bank Credit for Hire-purchase Business.	15 Hours
UNIT IV	Leasing and Hire-purchase services Leasing and Hire-purchase; Legal Aspects of Leasing, Venture Capital: Meaning and Significance; Venture Capital Guidelines; Methods of Venture Financing. Factoring-Meaning and Significance; Modus-Operandi; Terms and Conditions; Types of Factoring; Factoring Vs. Discounting; Forfaiting – Meaning and Significance, Working of Forfaiting; Factoring Vs. Forfaiting Development Banks – Objectives-Functions; Investment Institution – UTI and Other Mutual Funds; Organization, Management; Functions and Working of International Financial Institutions – International Monetary Fund (IMF) International Bank for Reconstruction and Development (IBRD), International Development Agency (IDA) and Asian Development Bank (ADB).	15 Hours
Internal Assessment:		
Part-A	CIA I: Unit I & II CIA II: Unit III & IV	
Part-B	Assignments: Students should perform theoretical/ experimental assignment/s from list below 1. Analysis of money market and guild edged security market instruments 2. Analysis of capital and primary market instruments 3. Presentation on regulatory framework of financial market in India 4. Project report on legal framework of hire purchase system, IMF, IBRD, IDA and ADB.	
Term Work:		
Part -A	The term-work shall consist of analysing the following work: 1. Report on financial performance of asset management company of selected mutual	

	fund schemes
	2. Group Discussion on issue and methods of floatation of primary securities
	3. Credit rating procedure and significance of credit rating for financial securities
	4. Group Discussion on factoring and forfaiting mechanism
Text Books:	
	1. Varshney, P.N.: Indian Financial System, Sultan Chand & Sons, New Delhi
	2. Khan, M.Y.: Indian Financial System, Tata McGraw Hill, Delhi.
	3. Bhole, L. M. Financial Markets and Institutions, Tata McGraw Hill, Delhi.
Reference Books:	
	1. Hamptan, JJ, Financial Decision Making – Concepts, Problems and Cases, Prentice Hall, New Delhi
	2. M.A. Kohali, Financial Services in India, Digvijay Publications, Nashik.
	3. Bhole, LM, Financial Services in India and Market-Structures, Growth and Innovation, Tata McGraw Hill Publishing Co., New Delhi.
	4. Anderton, Brian, Current Issues in Financial Services, Macmillan Press, London.
	5. Sadak, H, Mutual Funds in India, Saga Publications, New Delhi.
	6. Ramu, Shiva, S, Global Financial Services Industry, South Asia Publication, Delhi
	7. Avdhani: Investment and Securities markets in India, Himalaya Publications, Delhi.
	8. Verma JC: Guide to Mutual Funds and Investment Portfolio, Bharat Publishing House, New Delhi.
	9. Ghosh, D: Banking Policy in India, Allied Publications, Delhi.
	10. Giddy, I.H.: Global Financial Markets, A.I.T.B.S., Delhi.
	11. M.Y. Khan, Financial Services, Tata Mc Graw Hill Publication Co., New Delhi.
	12. Reserve Bank of India, Various Reports, RBI Publication, Mumbai.
	13. Rose Peter S. and Donal R. Fraser, Financial Institutions, Business Publications, Texas.
	14. Averbach, Robert D: Money, Banking and Financial Markets; Macmillan, London.
	15. Srivastava R.M.: Management of Indian Financial Institution; Himalaya Publishing House, Mumbai.
e- Resources	
	1. https://onlinecourses.swayam2.ac.in/imb22_mg27/preview
	2. https://onlinecourses.swayam2.ac.in/cec22_mg18/preview
	3. https://onlinecourses.swayam2.ac.in/imb22_mg36/preview
Topics for Project based learning:	
	1. Report writing on regulatory framework Develop of Indian Financial System
	2. Role of Commercial Banks in emerging money market instruments development
	3. Case study on Underwriting procedure and Capital Issues in India
	4. Report writing on functioning of Securities and Exchange Board of India
	5. Case study of Report Credit Rating procedure and its Explanation
	6. Model of Hire-Purchase System and procedure in Indian scenario
	7. Empirical Evidence of Venture Capital and application of Venture financing
	8. Presentation on Functioning of International Monetary Fund

Course:COM 536: E-commerce and Accounting Packages		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 3 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: 2 Hours/Week	Term Work & OR: NA	Term Work & OR: NA
		Total: 4

Course Pre-requisites: The student should have knowledge of		
1.	Basic knowledge of computer and accounting	
2.	Fundamental knowledge of web language	
Course Objective:		
1.	To provide the students an insight into the interface of information technology with business so as to learn how business is done through websites, e-commerce models and Accounting Packages.	
Course Outcomes: The student will be able to learn		
1.	Differentiate between e-commerce and traditional commerce with driving force of development.	
2.	Practical knowledge of preparing web and designing and web pages	
3.	Understand the forms of e-payment system, and security risk	
4.	Application of different Web languages for preparing web-pages	
Course Content:		
UNIT I	Introduction to E-commerce: Meaning and Concept; Objectives; Advantages and Disadvantages; E-Commerce and E-Business; Traditional Commerce vs. E-Commerce; Forces Driving E-Commerce; Growth of E-Commerce; E-Commerce Opportunities for Industries; Future of E-Commerce.	15 Hours
UNIT II	E-Commerce Model and Websites: Forms of E-Commerce- Business to Consumer; Business to Business; Business to Government; Other Models – Brokerage Model, Aggregator Model, Info-Mediary Model, Community Model and Value Chain Model; Transaction Process. Websites Generation- Concept and Meaning; Objectives and Advantages; Types of Websites. Website Designing Principles; Methods of Promoting Website; Searching the Website; Factors for Growth of Websites.	15 Hours
UNIT III	Electronic Payment System and E-Security: Special Features of Electronic Payment System; Types of E-Payment Systems-E-Cash, E-Cheque, Credit Card, Smart Card and Electronic Purses, Risk and E-Payment Systems; Secure Electronic Transaction (SET). Security Risk of E-commerce; Types of Intruders; Types of Threats; Security Tools Cryptography; Digital Signature and Firewalls; Salient Features of Information Technology Act, 2000.	15 Hours
UNIT IV	Unit-IV Web Designing: Preparing Web-pages and Website Use of HTML and DHTML and scripting languages	15 Hours
Internal Assessment:		
Part-A	CIA I: Unit I & II CIA II: Unit III & IV	
Part-B	Assignments: Students should perform theoretical/ experimental assignment/s from list below <ol style="list-style-type: none"> 1. Project file on organizations involved in e-commerce business with models B2C, B2B, B2G, value chain model etc. 2. Group discussion on Artificial Intelligence and its application in e-commerce. 3. Security risk analysis of e-payment system 4. Development of web-pages of selected product or firm 	
Term Work:		
Part -A	The term-work shall consist of analysing the following work:	

	<ol style="list-style-type: none"> 1. Comparative statements of e-commerce business with models B2B with B2C. 2. Artificial neural network of selected e-commerce products 3. Create nodes e-payment system with payment security risk 4. Development of web-page for Department of Commerce
Text Books:	
1. Diwan, Prag and Sunil Sharma: Electronic Commerce – A manager’s Guide to E-Business, Vanity Books International, Delhi	
2. Mlnoli and Minol: Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.	
3. Cady, Glcc Harrab and McGregor Pat: Mastering the Internet, BPB Publication, New Delhi.	
Reference Books:	
1. Agarwala, K.N. and Deeksha Ararwala: Business on the Net: What’s and How’s of E-Commerce: Macmillan, New Delhi.	
2. Janal, D.S.: On-line Marketing Hand Book, Van Nostrand Reinhold, New York	
3. Kosivr, David: Understanding Electronic Commerce, Microsoft Press, Washington.	
4. Agarwala, K.N. and Deeksha Ararwala: Business on the Net: Bridge to the Online Storefront: Macmillan, New Delhi.	
5. Schneider Gary P: Electronic Commerce, Course Technology, Delhi.	
6. Young, Margaret Levine: The Complete Reference to Internet. Tata McGraw Hill, New Delhi.	
7. Brien J.: Management Information Systems, Tata McGraw Hill, New Delhi.	
e- Resources	
1. https://onlinecourses.swayam2.ac.in/nou22_cm20/preview	
2. https://onlinecourses.swayam2.ac.in/nou22_cs11/preview	
Topics for Project based learning:	
1. Project report on forms of E-commerce and best E-commerce practices in Indian Scenario.	
2. Report on E-commerce Business opportunities in the current economic situation.	
3. Project report on electronic payment system and develop e-security to combat at least one threat.	
4. Group discussion on the e-commerce model likewise B2C, B2B, B2G, value chain model etc.,	
5. Report writing on machine language such as HTML, DHTML, scripting language etc.	
6. Project report on Information Technology Act, 2000 and its importance.	
7. Case study of web page of three different sector companies.	
8. Website designing and Product development for social media marketing.	

PROGRAMME: M.COM. – SEMESTER IV - 2022

Course: COM 541 Strategic Management		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Basic knowledge of strategy formulation and evaluation related to corporate sector.	
2.	Basic knowledge of corporate economic structure	
Course Objective:		
1.	To provide students with knowledge of Strategic Management and to enable them to develop appropriate strategies for Business Enterprises.	
Course Outcomes: The student will be able to learn		

1.	Understand the concept, process and structure of strategic management for business decisions.	
2.	Understand the various strategic analysis and its evaluation.	
3.	Assess the various strategic options/ Departmental feasible strategies in business scenarios.	
4.	Know the process of effective implementation and evaluation techniques of corporate strategies.	
Course Content:		
UNIT I	Corporate Strategy: Introduction Concept and Importance of Strategic Management; Strategic Content, Process and roles. Approaches to Strategic Decision Making; Organisational Mission and Purpose; Objectives and Goals; Corporate Vision, Mission & Philosophy Strategic Management in different contexts	15 Hours
UNIT II	Strategic Analysis External Assessment- Porter's 5 Competitive Forces. Industry Analysis - The External Factor Evaluation (EFE) Matrix, Competitors Analysis, the Competitive Profile Matrix (CPM). Internal Assessment- Resource Based View (RBV). SWOT Analysis The Value Chain and the Internal Factor Evaluation (IEF).	15 Hours
UNIT III	Strategic Options Porter's Generic Strategies Integration Strategies, Intensive Strategies. Diversification and Differentiation Strategies, Functional Strategy- Manufacturing, Financial, Marketing, Human Resource, Research and Development.	15 Hours
UNIT IV	Strategy Implementation & Evaluation Organising Implementation-Staffing, Leading and Job Design. Relationship between Strategic Formulation and Implementation Strategy Implementation for international business. Strategy Evaluation - Concept, Types of Strategic Control, Techniques of Evaluation and Control	15 Hours
Internal Assessment:		
Part-A	CIA I: Unit I & II CIA II: Unit III & IV	
Part-B	Assignments: Students should perform theoretical/ experimental assignment/s from list below <ol style="list-style-type: none"> 1. Strategic evaluation and strategic management in various context of a company 2. Internal and external competitive assessment of selected company 3. Critically review the SWOT analysis of two rival companies 4. Critically evaluate the changing strategy management environment in the social media era 	
Term Work:		
Part -A	The term-work shall consist of analysing the following work: <ol style="list-style-type: none"> 1. Formulate the organizational vision, mission, objectives and goals of any hypothetical company 2. Competitive analysis of two companies from the same sector by using Porter-Five competitive forces and competitive profit matrix 3. Prepare functional strategy of newly developed company 4. Techniques of strategic evaluation in different sector 	
Text Books:		
1. Fred David: Strategic Management, Prentice Hall, New Delhi		
2. Hitt, Hoskinson & Ireland: Management of Strategy – Concepts and cases, South Western Cengage Learning		
3. Wheelen & David Hunger: Strategic Management & Business Policy, Prentice Hall, New Delhi		
4. Gupta, Golakota & Srinivasan Business Policy and strategic management, Prentice Hall, New Delhi		

5. Srinivasan, Strategic Management: The Indian Context, Prentice Hall, New Delhi
Reference Books:
1. Pearce, Rovinson & Richard: Strategic Management, Tata McGraw Hill
2. Ghemawat, Pankaj: Strategy & the Business Landscape, Pearson, New Delhi
3. Thompson & Strickland: Crafting & Executing Strategy Tata McGraw Hill
4. Hamel, Gary: Leading the Revolution, Harvard University. Press
e- Resources
1. https://onlinecourses.swayam2.ac.in/
2. https://epgp.inflibnet.ac.in/
3. https://nptel.ac.in/courses/110108047
Topics for Project based learning:
1. Team activities with role modeling techniques.
2. Prepare the report on corporate strategies and Ethics of two different sector companies
3. Case studies to enhance decision making skills.
4. Case study of SWOT analysis of sick public sector enterprises.
5. PESTEL analysis of a corporation with reference to current situation of economy
6. Group discussion on strategies failure of organization
7. Project on a new startup and its corporate, business, functional, and operational level strategy
8. Evaluate the corporate strategy of two rival corporation

Course: COM 542 Advanced Auditing		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Fundamental of auditing and auditing standards along with preparation of audit report.	
2.	Company regulatory framework, financial statements, cost accounting	
Course Objective:		
1.	To provide knowledge of audit of various specialized institutions including company.	
Course Outcomes: The student will be able to learn		
1.	Develop the basic understanding of acts and provisions regarding the company audits and preparation of audit reports.	
2.	Differentiate in cost audit and financial audit, develop the procedure for cost audit and preparation of its report.	
3.	Differentiate between management audit and financial audit, develop the procedure for audit of managerial function and preparation of its report.	
4.	Develop the understanding the auditing of contemporary issues in corporate sectors.	
Course Content:		
UNIT I	Company Audit Introduction to Statements on Standard Auditing Practices. Provisions of the Companies Act, 1956 as Regards to Maintenance of Books of Accounts and Registers; Audit of Share Capital; Audit of Reserves and Surplus; Audit of Debentures; Audit of Public Deposits; Audit of Investment. Preparation of Company Audit Report	15 Hours

UNIT II	Cost Audit Definition and Objective; Cost Audit vis-à-vis Financial Audit; Advantages and Criticism against Cost Audit; Cost Auditor–Qualifications and Appointment Cost Audit Procedure – Material, Labour, Overheads, Depreciation, Work-in-progress and Stores and Spare Parts; Preparation of Cost Audit Report.	15 Hours
UNIT III	Management Audit Definition, Objectives, Need and Importance of Management Audit; Management Auditor – Qualifications and Appointment; Techniques of Management Audit; Management Audit Vs. Financial Audit; Audit of Management Functions – Production, Personnel, Finance and Accounts, Selling and Distribution, General Management and Management Information System; Preparation of Management Audit Report.	15 Hours
UNIT IV	Current Issues in Auditing Accounting and Accounting Standards-Service Organization Auditing Standard (SAS) Performance Audit Environmental Audit; Quality Audit.	15 Hours
Internal Assessment:		
Part-A	CIA I: Unit I & II CIA II: Unit III & IV	
Part-B	Assignments: Students should perform theoretical/ experimental assignment/s from list below <ol style="list-style-type: none"> 1. Project report on the procedure of the company audit with reference to share capital, reserve and surplus, debenture and investment 2. Internal audit of purchase section of any department of Central University of Rajasthan 3. Prepare report on audit of management functions of any selected organization 4. Project report on accounting and auditing challenges with changing Ind-AS 	
Term Work:		
Part -A	The term-work shall consist of analysing the following work: <ol style="list-style-type: none"> 1. Relationship between misconduct of audit and scams in economy 2. Significance of cost auditing and cost control 3. Comparative statement on cost audit and management audit 4. Checking of performance audit, environmental audit and quality audit 	
Text Books:		
1. Jagdish Prakash: Auditing- Principles, Practice & Problems, Prayag Pustak Bhavan, Allahabad.		
2. Tandan B.N.: Auditing- Principles and Practice, Sultan chand & Sons, New Delhi.		
3. Basu S.K.: Auditing- Principles and Techniques, Pearson Educatuon.		
4. Sharma S.D.: Auditing- Principles and Practice, Taxmann Allied Service Ltd.		
Reference Books:		
1. Kamal Gupta: Contemporary Auditing, TMH Publishing House, New Delhi.		
2. Sharma T.R.: Auditing- Principles and Problems, Shahitya Bhavan, Agra		
3. Porwal and Kapoor: Auditing, Kitab Mahal, Allahabad.		
4. Dinkar Pagare, Kishnadwala & others: Auditing- Principles and Practice, Sultan Chand & Sons, New Delhi		
5. Kamal Gupta: Contemporary Auditing, TMH Publishing House, New Delhi.		
e- Resources		
1. https://www.icaai.org/		
2. https://www.icsi.edu/home/		
3. https://icmai.in/icmai/index.php		

Topics for Project based learning:	
1.	Practical implication of audit on the financial statement of a corporation
2.	Team Building for Audit of Educational Institution (University)
3.	Identification of difference between pre and post audit report of financial statement.
4.	Case study of audit failure of corporations, institutes, or organizing committee.
5.	Project on changing fraud detection techniques with introduction of artificial intelligence in banking sector
6.	Group discussion on professional ethics and professional skepticism.
7.	Team activity on sample selection for audit of any organisation (role modeling)
8.	Prepare set pattern of standard activities for auditing of profit and nonprofit organization.

Course:COM 543 Corporate Tax Planning and Management		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Basic knowledge of computation of tax, provisions and sources of income.	
2.	Constraints of financial decision and corporate restructuring	
Course Objective:		
1.	To provide knowledge of tax planning with respect to direct tax and indirect tax laws applicable in managerial decisions making.	
Course Outcomes: The student will be able to learn		
1.	Understand the procedure of compliance the corporate taxation, differentiate between tax planning, tax avoidance and tax evasion and strengthen to evaluate the new business choice in term of tax planning.	
2.	Examine the tax planning opportunities available in various financial and business decisions.	
3.	Explore some special corporate tax incentives available to the specific business and activities.	
4.	Identify the tax planning opportunities accessible in restructuring business strategies.	
Course Content:		
UNIT I	Tax Planning Meaning and Importance, Tax Avoidance and Tax Evasion; Computation of Taxable income of Companies; MAT, DDT Tax Planning with Reference to Choose of Location, Tax Planning with Reference to Nature and Form of Organization of New Business.	15 Hours
UNIT II	Tax Planning and Business Decisions Tax Planning Relating to Capital Structure Decision, Dividend Policy, Inter-Corporate Dividends and Bonus Shares. Tax Planning in Respect of Own or Lease; Sale of Assets Used for Scientific Research; Make or Buy Decisions, Repair, Replacement, Renewal or Renovation and Shutdown or Continue Decisions.	15 Hours
UNIT III	Special Tax Provisions Tax Provisions Relating to Free Trade Zones and Special Economic Zones, Tax Provisions Relating to Infrastructure Sector and Backward Areas; Tax Incentives for Exporters; 100% Export Oriented Units; Carry Forward and Set Off of Losses and Depreciation.	15 Hours
UNIT IV	Issues Related to Restructuring Business and Tax Payment Tax Planning with reference to Merger, Demerger, Reverse merger. Tax Deductions	15 Hours

	and Collection at Source; Advance Payment of Tax; Procedure of Assessment; Appeals, Revision, References and Penalties & Prosecution
Internal Assessment:	
Part-A	CIA I: Unit I & II CIA II: Unit III & IV
Part-B	Assignments: Students should perform theoretical/ experimental assignment/s from list below <ol style="list-style-type: none"> 1. Critically evaluate the corporate tax planning strategies of any company. 2. Case study on tax avoidance, tax evasion of Indian firms and its role in increase in black money 3. Tax planning report on capital structure decision and dividend policy of selected company 4. Project report on tax incentives for priority sector development of India
Term Work:	
Part -A	The term-work shall consist of analysing the following work: <ol style="list-style-type: none"> 1. Report on changing pattern of corporate tax revenue in India 2. Tax planning with reference to bonus shares issued of selected companies 3. Export tax incentives in India and export development 4. Case study of merger, demerger and reverse merger and their tax implications
Text Books:	
1. Singhania, Vinod K and Singhania, Monika: Corporate Tax Planning and Business Tax Procedures, Taxmann, New Delhi.	
2. Ahuja G.K. and Ravi Gupta: Corporate Tax Planning & Management (Bharat Law House, New Delhi)	
3. Singhania, Vinod K.: Direct Tax Planning & Management (Taxman, Publication, New Delhi)	
Reference Books:	
1. Singhania, Vinod K.: Direct Taxes: Law & Practice (Taxman, Publication, New Delhi)	
2. Income Tax Rules, 1962.	
3. Circulars Issued by C.B.D.T. Income Tax Act, 1961.	
4. Lakhotia, R.N.: Corporate Tax Planning & Management (Vision Publications, New Delhi)	
e- Resources	
1. https://onlinecourses.swayam2.ac.in/	
2. https://www.icai.org/	
3. https://incometaxindia.gov.in/Pages/default.aspx	
Topics for Project based learning:	
1. Case study on tax frauds and concealing.	
2. Report on Best corporate tax practices.	
3. Project on tax planning of new venture in special economic zone.	
4. Practical perform the tax calculation provisions of a corporation's financial statements.	
5. Practical on submission of ITR, GSTR and custom documents	
6. Case study on tax planning of recent mergers and acquisitions of companies.	
7. Group discussion on case studies of appeals and penalties	
8. Group discussion on improvement of tax provisions of the country.	

Course:COM 544 Security Analysis and Portfolio Management		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination: 60 Marks Internal Assessment: 40 Marks	Theory: 4
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Basic knowledge of stock market operation and economic industry and company factor	
2.	Analytical tools with respect to security, risk and investment	
Course Objective:		
1.	To enable the students to understand various techniques of analysis used in investment decisions, portfolio analysis and efficient portfolio management	
Course Outcomes: The student will be able to learn		
1.	Develop the evaluative skills of investment in financial securities and its process	
2.	Examine the fundamental and technical analytical techniques of financial securities to identify the intrinsic value of the securities for investment and speculative decision.	
3.	Identify the types of risk associated with security prices, and formulation of strategy for diversification of risk and selection of optimum portfolio	
4.	Skill to understand the various types of derivatives, risk associated and modeling of derivative investment.	
Course Content:		
UNIT I	Security Investment Decisions Nature and Scope of Investment Decisions; Investment vs. Speculation; Various Approaches for Investment Decisions; Investment Process; Salient Features of Corporate Securities and Derivatives; Bank Deposits; Mutual Fund Schemes; Life Insurance Policies and other Investment Opportunities. Investment Environment - Instruments, Markets, Regulations etc.	15 Hours
UNIT II	Fundamental Analysis Meaning and Scope of Fundamental Analysis; Economic Analysis and Economic Forecasting; Industry Analysis-Industrial Classification, Analysis of Industry Life Cycle and Industrial Indicators; Company Analysis-Analysis of Financial Statements; Estimation of Intrinsic Value of Shares-Traditional and Modern Methods. Meaning, significance and its Components; Technical Analysis vs. Fundamental Analysis; Traditional and Modern Tools of Technical Analysis -Point and Figures, Bar and Line Charts, Moving Averages and other Modern Tools; Limitations of Technical Analysis; Meaning and forms of Efficient Market Hypothesis.	15 Hours
UNIT III	Risk analysis and Portfolio Management Security Risk and Return Vs. Portfolio Risk and Return; Various Components of RisksInterest Rate Risk, Market Risk, Inflation Risk, Management Risk, Liquidity Risk and Systematic and Unsystematic Risks; Diversification of Risks. Portfolio ManagementTraditional and Modern Theory; Selection of Optimum Portfolio-Markowitz Model, Sharpe Model and Capital Asset Pricing Model (CAPM).	15 Hours
UNIT IV	Derivatives and Risk Management Meaning, Types of Derivatives – Future, Option, Swaps, Risk Return Trade-off, systematic and unsystematic risk, components of risk- marker risk, foreign exchange risk interest rate risk, liquidity risk, purchasing power risk. Meaning, trading and determinations of prices. Black-Scholas Options Pricing Model, Binomial Option Pricing Model.	15 Hours

Internal Assessment:	
Part-A	CIA I: Unit I & II CIA II: Unit III & IV
Part-B	Assignments: Students should perform theoretical/ experimental assignment/s from list below <ol style="list-style-type: none"> 1. Analysis of investment avenues 2. Fundamental and Technical analysis of public sector companies. 3. Project report on risk analysis and portfolio management of five different companies' securities 4. Case study of derivatives market in India
Term Work:	
Part -A	The term-work shall consist of analysing the following work: <ol style="list-style-type: none"> 1. Analysis of any new IPO 2. Calculation of intrinsic value of selected security on the basis of fundamental analysis 3. Calculate the risk of selected share and develop a virtual portfolio 4. Report on Efficient Market Hypothesis and Black Scholas Options Pricing Model
Text Books:	
1. Elton Edwin J, Gumber Martin J: Modern Portfolio Theory and Investment Analysis; John Wiley, New York	
2. Avadhani, V.A: Security Analysis & Portfolio Management: Himalaya Publishing House	
3. Fuller & Farrel: Modern Investment & Security Analysis, McGraw Hill, International Edition.	
4. Fischer, D.E. and Jordan R.J.: Security Analysis and Portfolio Management, Prentice hall, Delhi.	
Reference Books:	
1. Sharpe, William F, Fordon J Alexander and J. V Bailly: Investments, Prentice Hall, Delhi.	
2. Strong, Robert: Portfolio Theory and Capital Markets, McGraw Hill, New York.	
3. Fabozzi, Frank J: Investment Management, Prentice hall, International Edition, New York.	
4. Barua, Raghunathan and Verma: Portfolio management, Tata McGraw Hill, Delhi.	
5. Clark, James Francis: Investment – Analysis and Management, McGraw Hill, International Edition, New York.	
e- Resources	
1. https://epgp.inflibnet.ac.in/	
2. https://onlinecourses.nptel.ac.in/noc21_mg99/preview	
3. https://onlincourses.swayam2.ac.in	
Topics for Project based learning:	
1. Team activities on access to different websites of market data.	
2. Case study on mechanism of new issue market	
3. Technical Report on stock price movements of Pharma and Green-tech companies	
4. Case study on major fall in the capital market.	
5. Project on framing virtual portfolio by using CAPM model.	
6. Group discussion of different financial risks prevailing in the market due to the current situation of the major economies.	
7. Project on the selection of derivatives to reduce foreign exchange risk.	
8. Empirical analysis of efficient market hypothesis	

Course: COM 545 Project Report (Based on Specialisation)		
Teaching Scheme:	Examination Scheme:	Credits Allotted:
Theory: 4 Hours/Week	End of Semester Examination/ Viva-voca: 50 Marks Internal Assessment/ Project Report (Dissertation): 50 Marks	Theory: 4
Practical: NA	Term Work & OR: NA	Term Work & OR: NA
		Total: 4
Course Pre-requisites: The student should have knowledge of		
1.	Basic knowledge of the specialized subject	
2.	Analytical skills of statistical tools, academic writing and research methodology.	
Course Objective:		
1.	To able the student to understand the process of research, data collection, sampling techniques, hypothesis framing, and testing, analytical skills, and academic writing.	
Course Outcomes: The student will be able to learn		
1.	Conduct literature review and identify the research gap	
2.	Formulate research problems and hypotheses	
3.	Establish research design, data collection and sampling techniques.	
4.	Equipped with data analytical skills, hypothesis testing, academic writing and presentation of report.	
Course Content:		
UNIT I	Research topic determination	
UNIT II	Review of relevant literature and Research methodology	
UNIT III	Data analysis and interpretation	
UNIT IV	Conclusion, recommendation and implications	
Internal Assessment:		
Part-A	Evaluation of field work by the supervisor	
Part-B	Assignments: Students should perform theoretical/ experimental assignment/s from list below <ol style="list-style-type: none"> 1. Research topic determination 2. Review of relevant literature and Research methodology 3. Data analysis and interpretation 4. Conclusion, recommendation, and implications 	
Term Work:		
Part -A	The term-work shall consist of analysing the following work: <ol style="list-style-type: none"> 1. Selection of relevant research topic in Finance/ accounting, HR/ Marketing 2. Identify the research gap and formulation of research problem 3. Data collection and analysis tools 4. Write conclusion, recommendation and implications for their research 	
Text Books:		
1. Gupta, S.P. Statistical Methods, Sultan Chand and sons, New Delhi		
2. Kothari, C.R., Research Methodology, Wiley Eastern Ltd., New Delhi.		
3. Krishnasami, O.R., Methodology of Research in Social Science, Himalaya Publishing House, New Delhi.		
4. The Handbook of Academic Writing: A Fresh Approach by Rowena Murray; Sarah MooreOpen University Press, 2006		
Reference Books:		

1. Rigby Paul H., Conceptual Foundation of Business Research, Wiley and Sons, New Delhi.
2. Levin & Rubin.: Statistics for Management; Prentice Hall of India, New Delhi
3. Anderson, Sweeney and Williams.: Statistics for Business and Economics, Thomson, South Western
4. Damodar Gujarati, Dawn Porter, and Sangeetha Gunasekar, Basic Econometrics, Tata McGraw Hill, New Delhi
e- Resources
1. https://shodhganga.inflibnet.ac.in/
2. http://shodh.inflibnet.ac.in/
3. https://scholar.google.com/
4. https://jgateplus.com/home/
5. https://clarivate.com/webofsciencelibrary/solutions/web-of-science/
Topics for Project based learning:
1. Group discussion on different type of research.
2. Task to collect some qualitative literatures on a burning topic.
3. Presentation on a tentative research proposal.
4. Workshops on different analytical packages and software.
5. Team activity to collect primary or secondary data.
6. Task to write the report on review of literature.
7. Case Study on merger and acquisition
8. Analyses the pilot data to identify the modification required in final data set.