

Centre for Distance and Online Education (CDOE)
Open and Distance Learning Programmes
(2025-26)

Programme Name – M.Com.

Programme Code - ODLMCOM

Programme Structure

Semester-I

S. No.	Sub Code	Title of the Course	Type of course	Credit
1.	6.0 ODLCOM01	Managerial Economics	CC	4
2.	6.0 ODLCOM02	Organisation Theory	CC	4
3.	6.0 ODLCOM03	Managerial Accounting	CC	4
4.	6.0 ODLCOM04	Advanced Business Statistics	CC	4
5.	6.0 ODLCOM05	Business Communication and Soft Skills	AEC	2
6.	6.0 ODLCOM06	Statistical Software for Business Analyses	SEC	2
Total Credits				20
7.		UHV-I	AC	0

Semester-II

S. No.	Sub Code	Title of the Course	Type of course	Credit
1.	6.0 ODLCOM07	Research Methodology	CC	4
2.	6.0 ODLCOM08	Financial Management	CC	4
3.	6.0 ODLCOM09	Human Resource Management	CC	4
4.	6.0 ODLCOM10	Marketing Management	CC	4
5.	6.0 ODLCOM11	Computer Applications in Business (Annexure-I)	DSE	4
Total Credit				20

Semester-III

S. No.	Sub Code	Title of the Course	Type of course	Credit
1.	6.5 ODLCOM01	Entrepreneurship and MSMEs Management (Annexure-1)	DSE	4
2.	6.5 ODLCOM02	Internship-Based Project*	CC	4
Specialisation : To choose 1 out of 3 Groups				
Group-A : Accounting & Finance				
3.	6.5 ODLCOM03	Advanced Accounting	DE	4
4.	6.5 ODLCOM04	Direct & Indirect Tax Laws	DE	4
5.	6.5 ODLCOM05	Financial System in India	DE	4
Group-B: Human Resource Management				
3.	6.5 ODLCOM03	Corporate HRD	DE	4

4.	6.5 ODLCOM04	Labour Welfare and Social Security	DE	4
5.	6.5 ODLCOM05	Labour Legislation in India-I	DE	4
Group-C: Marketing				
3.	6.5 ODLCOM03	Consumer Behaviour	DE	4
4.	6.5 ODLCOM04	Sales Management	DE	4
5.	6.5 ODLCOM05	International Marketing Management	DE	4
Total Credit				20
	UHV-II	UHV-II	AC	3

Semester-IV

S. No.	Sub Code	Title of the Course	Type of course	Credit
1.	6.5 ODLCOM06	Strategic Management	CC	4
Specialisation: Continued				
Group-A: Accounting & Finance				
3.	6.5 ODLCOM07	Advanced Auditing	DE	4
4.	6.5 ODLCOM08	Corporate Tax Planning and Management	DE	4
5.	6.5 ODLCOM09	Security Analysis and Portfolio Management	DE	4
Group-B: Human Resource Management				
3.	6.5 ODLCOM07	Labour Legislations in India- II	DE	4
4.	6.5 ODLCOM08	Industrial Relations in India	DE	4
5.	6.5 ODLCOM09	Performance and Compensation Management	DE	4
Group-C: Marketing				
3.	6.5 ODL COM07	Advertising and Sales Promotion Management	DE	4
4.	6.5 ODL COM08	Foreign Trade Management	DE	4
5.	6.5 ODL COM09	Marketing of Services	DE	4
6.	6.5 ODL COM10	Project Report** (based on Specialisation)	CC	4
Total Credit				20

Total Programme Credits = 80

Abbreviations	
CC	Core Course
DSE	Departmental Specific Elective Courses offered by the Department
OE	Open Elective Courses offered by ODL Bracket
AECC	Ability Enhancement Compulsory Course
SECC	Skill Enhancement Compulsory Course
PC	Project Course
-	Fitness
-	Societal Interface
UHV	Universal Human Value (Audit Course)

Detailed Syllabus

Semester-I

Course Name: Managerial Economics	
Course Code: 6.0 ODLCOM01	
Course Content:	Total Credits :4
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
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.
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; 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.

Course: Organisation Theory	
Course Code: 6.0 ODLCOM02	
Course Content:	Total Credits :4
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.
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

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
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

Course: Managerial Accounting Course Code: 6.0 ODLCOM03	
Course Content:	Total Credits :4
UNIT-I	Managerial Accounting Nature, Scope and Functions of Managerial Accounting; Difference between Managerial Accounting and Financial Accounting; Controllorship 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
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.
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 Score card: Meaning, Importance, Four Perspectives.

Course: Advanced Business Statistics Course Code: 6.0 ODLCOM04	
Course Content:	Total Credits :4
UNIT-I	Basic elements of Probability Probability-Random phenomena, outcomes, sample space and events. Axiomatic definition of probability of an event; the case off in ite sample spaces. Conditional Probability. Bayes Theorem and its application to business problems, Binomial, Poisson and Normal Distributions -Characteristics and Applications.

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 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
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; Wilcoxon Mann-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.

Course: Business Communications and Soft Skills	
Course Code: 6.0 ODLCOM05	
Course Content:	Total Credits :4
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.
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, circularletters, sales letters, correspondence with banks, memos, office orders, circulars, application letters. Corporate communication and Report, Interview and Report writing

Course: Statistical Software for Business Analysis	
Course Code: 6.0 ODLCOM06	
Course Content:	Credits Allotted: 2
UNIT I	MS Excel for Data Analysis
UNIT II	SPSS, E Views
InternalAssessment:	
Part-A	CIA I: UnitI CIA II: UnitII
Part-B	Assignments: Student should perform theoretical / practical / case study from the list below: 1. Data entry in MSEXcel, SPSS and EViews 2. Retrieve various statistical results and its interpretation from MSEXcel,SPSSand EViews
TermWork:	
Part-A	1. Data entry in MSEXcel,SPSSandEViews of data from listed companies 2. Presentation and interpretation of results from MSEXcel, SPSSandEViews of listed companies
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/

Semester-II

Course :Research Methodology	
Course Code: 6.0 ODLCOM07	
Course Content:	
Total Credits :4	
UNIT-I	Theory of Research: Meaning and objectives of research; research process; types of research; research approaches; research planning; and social survey research. Research Problem: Selection and formulation of a research problem; techniques and criteria involved in defining a good research problem; topic selection; critical appraisal of research literature; selection of , workable research topic.
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.
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.
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 samples; Non-Parametric Tests of Hypotheses Interpretation- Meaning and Importance of Interpretation; Pre-requisites of Interpretation; Errors in Interpretation; Report Writing- Essential so fa Good Research Report; Types of Reports; Layout of a Research Report; Writing up of the Report; Evaluating a Research Report.

Course: Financial Management	
Course Code: 6.0 ODLCOM08	
Course Content:	
Total Credits :4	
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.
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

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
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

Course: Human Resource Management Course Code: 6.0 ODLCOM09	
Course Content:	
Total Credits :4	
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
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
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.
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

Course: Marketing Management Course Code: 6.0 ODLCOM10	
Course Content:	
Total Credits :4	
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.
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.
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.

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.
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Course: Computer Application in Business	
Course Code: 6.0 ODLCOM11	
Course Content:	
Total Credits :4	
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.
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.
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 D BMS; Functioning of DBMS.
UNIT -IV	Enterprise Resource Planning: Importance–Meaning–Applications in business–SAP–Oracle Finance.

Semester -III

Course: Entrepreneurship and MSMEs Management	
Course Code: : 6.5 ODLCOM01	
Course Content:	
Total Credits :4	
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
UNIT-II	Entrepreneur: Nature, Characteristics and importance; Role of an entrepreneur: different views 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

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
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Course : Advanced Accounting Course Code: 6.5 ODLCOM03	
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
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.
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
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.

Course : Direct and Indirect Tax Laws Course Code: 6.5 ODLCOM04	
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
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
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 Proceession, Appeals and Revisions
UNIT -IV	<p>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. Filling of Return: Procedure, Various Forms and Due Date, Accounts and Other records, Penalty and prosecution, appeals and Revisions.</p>

Course: Financial System in India

Course Code: 6.5 ODL COM05

Course Content:		Total Credits :4
UNIT-I	Financial System: -Money Market including Under writing, 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; Guilt –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	
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	
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.	
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; For fating – Meaning and Significance, Working of For fating; Factoring Vs. For fating Development Banks – Objectives-Functions; Investment Institution – UT Iand 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).	

Course: Internship-Based Project *

Course Code:6.5 ODLCOM02

Total Credits :4

Semester-IV

Course: Strategic Management	
Course Code: 6.5 ODL COM06	
Course Content:	
Total Credits :4	
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
UNIT-II	Strategic Analysis External Assessment-Porter's 5Competitive 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).
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.
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

Course: Advanced Auditing	
Course Code: 6.5 ODL COM07	
Course Content:	
Total Credits :4	
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
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.
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.
UNIT -IV	Current Issues in Auditing Accounting and Accounting Standards –Service Organization Auditing Standard (SAS) Performance Audit Environmental Audit; Quality Audit.

Course: Corporate Tax Planning and Management	
Course Code: 6.5 ODL COM08	
Course Content:	
Total Credits :4	
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.
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.
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.
UNIT -IV	Issues Related to Restructuring Business and Tax Payment Tax Planning with reference to Merger, Demerger, Reverse merger. Tax Deductions

Course: Security Analysis and Portfolio Management	
Course Code: 6.5 ODL COM09	
Course Content:	Total Credits :4
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.
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, Barand Line Charts, Moving Averages and other Modern Tools; Limitations of Technical Analysis; Meaning and forms of Efficient Market Hypothesis.
UNIT -III	Risk analysis and Portfolio Management Security Risk and Return Vs. Portfolio Risk and Return; Various Components of Risks Interest Rate Risk, Market Risk, Inflation Risk, Management Risk, Liquidity Risk and Systematic and Unsystematic Risks; Diversification of Risks. Portfolio Management Traditional and Modern Theory; Selection of Optimum Portfolio- Markowitz Model, Sharpe Model and Capital Asset Pricing Model (CAPM).
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.

Course: Project Report **(Based on Specialisation)	
Course Code: 6.5 ODL COM10	
Course Content:	Total Credits :4
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
