

M.Com (MASTER OF COMMERCE) – COURSE

KOLHAN UNIVERSITY, CHAIBASA

I SEMESTER M.Com (MASTER OF COMMERCE)

Paper	Subjects		Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
MC.1.1	Computer Application in Business	FC-1	3	30	70	100	4
MC.1.2	Management Concepts and Organizational Behaviour	CC-1	3	30	70	100	5
MC.1.3	Financial Management	CC-2	3	30	70	100	5
MC.1.4	Statistical Analysis	CC-3	3	30	70	100	5
I SEMESTER TOTAL OF CREDITS							19

II SEMESTER M.Com (MASTER OF COMMERCE)

Paper	Subjects		Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
MC.2.1	Research Methodology	FC-2	3	30	70	100	4
MC.2.2	Corporate Financial Accounting	CC-4	3	30	70	100	5
MC.2.3	Accounting for Managerial Decisions	CC-5	3	30	70	100	5
MC.2.4	Managerial Economics	CC-6	3	30	70	100	5
II SEMESTER TOTAL OF CREDITS							19

III SEMESTER M.Com (MASTER OF COMMERCE)

Paper	Subjects		Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
MC.3.1	Corporate Legal Framework	CC-7	3	30	70	100	5
MC.3.2	Business Environment	CC-8	3	30	70	100	5
MC.3.3	Quantitative Techniques for Business Decisions	CC-9	3	30	70	100	5
MC.3.4	<p style="text-align: center;">Elective - Any One:</p> <p>Accounts -Accounting Theory and Practice</p> <p>Finance – Security Analysis and Portfolio Management</p> <p>HR – Human Resource Management</p> <p>Marketing – Principles and Marketing of Management</p>	EC-2	3	30	70	100	5
III SEMESTER TOTAL OF CREDITS							20

IV SEMESTER M.Com (MASTER OF COMMERCE)

Paper	Subjects		Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
MC.4.1	Strategic Management	CC-10	3	30	70	100	5
MC.4.2	Corporate Tax Planning & Management	CC-11	3	30	70	100	5
MC.4.3	<p align="center">Elective - Any One:</p> <p>Accounts - Management Control & Information System</p> <p>Finance – Financial Institution & Market</p> <p>HR – Industrial & Labour Laws</p> <p>Marketing – Marketing Research</p>	EC-3	3	30	70	100	5
MC.4.4	Dissertation	Project				100	5
IV SEMESTER TOTAL OF CREDITS							20

SEMESTER I

PAPER – MC 1.1: COMPUTER APPLICATION IN BUSINESS

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective: The purpose of this course is to equip the students with fundamental aspects of computers and communication and their application in Commerce.

Unit – I	Computer Hardware: computer system as information processing system; Computer system differences- types of computer systems, hardware options- CPU, input devices, output devices, storage devices, communication devices configuration of hardware devices and their applications. 10 Lecture
Unit – II	Personal computers: PC and its main components, hardware configuration, CPU and clock speed, RAM and secondary storage devices, other peripherals used with PC; factors influencing PC performance; PC as a virtual office. 11 Lecture
Unit – III	Modern Information Technology: Basic idea of Local Area Networks (LAN) and Wide Area Networks (WAN); E-mail; Internet technologies, access devices, concept of a World Wide Web and Internet browsing; Multimedia. 14 Lecture
Unit – IV	Introduction to Operating systems: Software needs, operating systems, application software's, programming languages; DOS; Windows- window explorer, print manager., control panel, paintbrush, calculator, desk top, my computer, settings, find, run. 10 Lecture
Unit – V	Databases Management System: Concept of Database Management System. Database Design –Physical and Logical. Data bases and tables Forms, Queries and Reports.SQL. Client server Architecture, Distributed Databases. 10 Lecture
Unit – V	EXPOSURE TO Tally: Basics of Tally, F11: Features, F12: Configurations, Setting up Account Heads Stock Groups, Stock Categories, Stock Items, Accounting Vouchers, Inventory Vouchers, Invoicing (Voucher Entry), Creating Inventory ,accounting with Tally & Advantages of Tally. 10 Lecture

References

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 Publications Delhi.
5. O'Brian, J.A: Management Information Systems, Tata McGraw Hill, New Delhi.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven (7) subjective questions of 15 marks each.	60
	Total	70

Hellredgel, Don, John VV. Slocum, Jr., and Richard W. Woodman: Organisational Behaviour, South Western College Publishing Ohio.

Hersey, Paul, Kenneth H, Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi.

Khanka, Dr. S.S.: Organisational Behaviour, S. Chand & Company Pvt. Ltd., New Delhi.

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Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
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	Total	70

SEMESTER I

MC1.3. FINANCIAL MANAGEMENT

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective:

The objective of this course is to help students to understand the conceptual framework of financial management and its applications under various environmental constraints.

Course Inputs:-

- Unit-I: Financial Management:** Meaning, nature and scope of finance; financial goal – profit vs. wealth maximization; Finance functions- investments, financing and dividend decisions. **(08 classes)**
- Unit-II: Capital Budgeting:** Nature of investment decisions; Investment evaluation criteria – net present value, internal rate of return, payback period, accounting relate of return; NPV and IRP comparison; Risk analysis in capital building. **(12 classes)**
- Unit-III: Cost of Capital:** Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and earnings, Combined cost of capital (weighted); Cost of equity and CAPM. **(12 classes)**
- Unit-IV: Capital structure Theories:** Determining Capital structure in practice. **(06 classes)**
- Unit-V: Dividend Policies:** Issues in dividend decisions, dividend and uncertainty, relevance of dividend; dividend policy in practice; Forms of dividend behaviour. **(09 classes)**
- Unit-VI: Management of Working Capital:** Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirement; Financing of working capital and norms of bank finance; Sources of working capital. **(12 classes)**
- Unit-VII: Management of cash, receivables and inventory.** **(06 classes)**

References:

Mehta B.K : Financial Management

Gupta S.P : Financial Management

Kulshreshta R.S. : Financial Management

Khan M.Y Jain P.K : Financial Management, Tata McGraw Hill Publishing Company, New Delhi.

Pandey, I.M.: Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi.

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Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each.	60
	Total	70

SEMESTER I

MC1.4.STATISTICAL ANALYSIS

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective:

The objective of this course is make the students learn the application of statistical tools and techniques for decision making.

Course Inputs:-

- Unit-I: Probability Theory:** Probability classical, relative and subjective probability, Additional and multiplication probability model; Conditional probability and Baye's theorem. **(14 classes)**
- Unit-II: Probability Distributions:** Poisson and normal distributions; Their characteristics and applications. **(12 classes)**
- Unit-III: Sampling and Data Collection:** Sampling and Sampling (Probability and non-probability) methods: Sampling and Non-Sampling errors; Law of large numbers and central limit theorem; Sampling distributions and their characteristics. **(14 classes)**
- Unit-IV: Data Sources:** Primary and Secondary; Primary data collection techniques – Schedule, questionnaire and interview. **(06 classes)**
- Unit-V: Correlation and Regression Analysis:** Two variable cases. **(07 classes)**
- Unit-VI: Index Numbers:** Meaning and Types; Weighted aggregative indices: Laspeyer's and Paasche's indices; Indices of weighted average of (Price – quality) relative shifting the base; Splicing overlapping index series; Uses and problems. **(12 classes)**

References:

Shukla and Sahay: Statistical Analysis, SBPD Publications

Gupta B.N. : Statistical Analysis, Sahitya Bhawan

Hooda, R.P : Statistics for Business & Economics, Macmillan, New Delhi.

Heinz, Kohler: Statistics for Business & Economics, Harper Collins, New York.

Hein I, W. Quantitative Approach to Managerial Decisions, Prentice Hall, New York.

Lawrence B. Morse: Statistics for Business & Economics, Harper Collins, New York.

Levin, Richard I. And David S. Rubin: Statistics for management, Prentice Hall, Delhi.

Sharma, J.K.: Business Statistics, Vikas Publishing House Pvt. Ltd., New Delhi.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven (7) subjective questions of 15 marks each.	60
	Total	70

SEMESTER II

MC.2.1.RESEARCH METHODOLOGY

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objectives: The object of this subject is to acquaint and enhance the knowledge of Research and also to provide insight as to how research is conducted.

Unit No.	Topics	No. of lectures
1	Introduction to Research: Meaning, Characteristics, Objectives and importance of research, Motivation and objectives – Research methods vs. Methodology. Types and Methods of research – Descriptive vs. Analytical, Applied vs. Fundamental, Quantitative, Conceptual vs. Empirical.	11
2	Research Formulation: Defining and formulating the research problem – Selecting the problem – Necessity of defining the problem – Importance of literature review in defining a problem – Literature review – Primary and secondary sources – reviews, treatise, monographs – patents – web as a source – searching the web – Critical literature review – Identifying gap areas from literature review – Development of working hypothesis.	14
3	Research design: Concept and importance in Research – Features of a good research design – exploratory Research Design – concept, types and uses, Descriptive Research Designs - concept, types and uses. Experimental Design: Concept of Independent & Dependent variables.	13
4	Data Collection and analysis: Execution of the research – Observation and Collection of data – Methods of data collection – Sampling Methods – Data Processing and Analysis strategies – Data Analysis with Statistical Packages – Hypothesis – testing – Generalization and Interpretation.	12
5	Research Report: Types of research reports – Brief reports and Detailed reports; Report writing: Structure of the research report – Preliminary section, Main report, Interpretations of Results and Suggested Recommendations; Report writing: Formulation of Results for writing the report: Guidelines for presenting tabular data, Guidelines for visual Representations, Illustrations and tables – Bibliography, referencing and Footnotes.	15

REFERENCES

1. Garg, B.L., Karadia, R., Agarwal, F. and Agarwal, U.K., 2002. An Introduction to Research Methodology, RBSA Publishers.
2. Kothari, C.R., 1990. Research Methodology: Methods and Techniques. New Age International.
3. Sinha, S.C. and Dhiman, A.K., 2002. Research Methodology, Ess Ess Publications. @ volumes.
4. Trochim, W. M. K., 2005. Research Methods: the concise knowledge base, Atomic Dog Publishing.
5. Donald Coope4r & Pamela Schindler, Business Research Methods – TMGH, 9th edition
6. Alan Brayman & Emma Bell, Business Research Methods – Oxford University Press.

7. Pani , Prabhat Kumar, 2015. Research Methodology: Principles and Practices, S. K. Book Agency, New Delhi.
8. Pani , Prabhat Kumar, 2015. Statistical applications in Social Science Research. Avon Publications, New Delhi.
9. Chawla Deepak and Sondhi Neena, Research Methodology, Vikas Publishing House Pvt. Ltd., New Delhi.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each.	60
	Total	70

SEMESTER II

MC.2.2. CORPORATE FINANCIAL ACCOUNTING

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective:

The objective of this course is to expose students to advanced accounting issues and practices such as maintenance of company accounts, valuation of goodwill and shares, and handling accounting adjustments.

Course Inputs:-

Unit-I:	Accounting for redemption of shares and Debentures.	(10 classes)
Unit-II:	Accounting concepts, Principles & Conventions. An Introduction of Accounting Standards.	(05 classes)
Unit-III:	Valuation of Goodwill and Shares.	(10 classes)
Unit-IV:	Accounting related to Amalgamation under AS14 and Reconstruction of Companies.	(12 classes)
Unit-V:	Accounting of holding and subsidiary companies.	(10 classes)
Unit-VI:	Accounts related liquidation of companies.	(08 classes)
Unit-VII:	Voyage and Investment Accounting.	(10 classes)

References:

1. Shukla & Gupta : Corporate Financial Accounting.
2. Mehta B.K.: Corporate Financial Accounting.
3. Beams F.A Advanced Accounting, Prentice Hall, New Jersey.
4. Dr. B.N. Ojha: Corporate Financial Accounting.(Hindi edition)

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven (7) subjective questions of 15 marks each.	60
	Total	70

SEMESTER II

MC.2.3. ACCOUNTING FOR MANAGERIAL DECISIONS

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective:

The objective of this course is to acquaint students with Accounting concepts, tools and techniques for Managerial decisions.

Course Inputs:-

- Unit-I: Introduction to Accounting:** Management accounting as a area of accounting objectives, nature and scope of financial accounting, cost accounting and management accounting and managerial decision; Management accountant's position, role and responsibility. **(08 classes)**
- Unit-II: Budgeting:** Definition of budget; Essentials of budgeting; Types of functional budgets, Fixed and Flexible budget . **(08 classes)**
- Unit-III: Standard Costing and Variance Analysis:** Standard Costing as a control techniques; Setting of standards and their revision; Variance analysis-meaning and importance, Kinds of variances and their uses- material, labour and overhead variance. **(12 classes)**
- Unit-IV: Marginal Costing and Break- even Analysis :**Concept of marginal cost; Marginal costing and absorption costing; Marginal costing versus direct costing; Cost-Volume- Profit analysis; Decisions regarding sales- mix, make or buy decisions and discontinuation of a product line etc . **(17 classes)**
- Unit-V: Financial Statement Analysis:** Horizontal, Vertical and ratio analyses; Cash flow analysis and fixed flow statement. **(14 classes)**
- Unit-VI: Reporting to Management:** Objectives of reporting, reporting needs at different managerial levels; Types of Reports, modes of reporting, reporting at different levels of management. **(06 classes)**

References:

Agarwal B.P and Mehta B.K : Accounting for Managerial Decision, Sahitya Bhawan, Agra.
Gupta S.P : Accounting for Managerial Decisions.
Khan & Jain : Management Accounting, Tata McGraw Hill Publishing Company, New Delhi.
Anthony, Robert: Management Accounting, Tarapore wala Mumbai.
Pandey, I.M.: Management Accounting, Vani Publication, New Delhi.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each.	60
	Total	70

SEMESTER II

PAPER – MC 2.4: MANAGERIAL ECONOMICS

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

OBJECTIVE

The Course develops managerial perspective to economic fundamentals as aids to *decision making* under given environmental constraints.

COURSE INPUTS

- Unit – I** Nature and Scope of Managerial Economics: objective of a firm; Economic theory and managerial theory; Managerial economist's role and responsibilities; Fundamental economic concepts – incremental principle, opportunity cost principle, discounting principle, equi – marginal principle. **(10 Classes)**
- Unit – II** Demand Analysis: Individual and market demand functions; Law of demand, determinants of demand; Elasticity of demand – Its meaning and importance; Price elasticity, income elasticity and cross elasticity; Using elasticity in managerial decisions. **(10 Classes)**
- Unit – III** Production Theory: Production function production with one and two variable input, Stages of production; Economics of scale; Estimation of production function; Cost theory and estimation; Economics value analysis ;Short and long run cost functions their nature, shape and inter-relationship ;Law of variable proportions; Law of return to scale. **(12 Classes)**
- Unit – IV** Price Determination under Different Market Condition: Characteristics of different market structures; Price determination and firm's equilibrium in short- run and long run under perfect competition, monopolistic competition, oligopoly and monopoly. **(13 Classes)**
- Unit – V** Pricing Practices: Methods of price determination in practice; Pricing of multiple products. **(10 Classes)**
- Unit – VI** Inflation: Definition, characteristics **and** types; Inflation in terms of demand – pull and cost – push factors: Effects of inflation. **(10 Classes)**

References

Sharma, Kejriwal & Agarwal : Prabandhakiya Artha Sashtira.

Sharma and Kejriwal: Managerial Economics, SBPD Publications.

Shinha, V. C.: Managerial Economics, SBPD Publication.

Dwivedi, D.N.: Managerial Economics, Vikas Publishing Pvt. Ltd., New Delhi.

Mehta, P.L.: Managerial Economics Analysis Problems and Cases. Sultan Chand, New Delhi (Current Ed.)

Banmol, William J: Economics Theory and Operation Analysis, Prentice Hall, London.

Chopra, O. P. Managerial Economics, Tata McGraw Hill, Delhi.

Dean, Joel: Managerial Economics, Prentice Hall, Delhi.

Dewett, Dr.K.K. and Navalur, M.H.: Modern Economic Theory, S. Chand & Company Pvt. Ltd., New Delhi.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each.	60
	Total	70

SEMESTER III

MC3.1. CORPORATE LEGAL FRAMEWORK

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective:

The objective of this course is to provide knowledge of relevant provisions of various laws influencing business operation.

Course Inputs:-

Unit-I: The Companies Act, 2013 (Relevant Provisions): Definition, Types of Companies; Memorandum of association; Articles of association; Prospectus; Share capital and membership; Meetings and resolutions; Company management; Managerial remuneration; winding up and dissolution of companies. **(20 classes)**

Unit-II: Legal Environment for Security Markets: SEBI Act, 1992 – organization and objectives of SEBI; Powers under Securities Contract Regulations Act 1956 transferred to SEBI; Role of SEBI in controlling the securities market. **(15 classes)**

Unit-III: Restrictive and Unfair Trade Practices, Consumer Protection Act: Unfair trade practices; The Consumer Protection Act,1986 – Salient features; Definition of consumer, rights of consumer; Grievance redressed machinery. **(16 classes)**

Unit-IV: Regulatory Environment for International Business: FEMA Act 1999, WTO-Regulatory framework of WTO, basic principles and its charter; WTO Provisions. **(14 classes)**

References:

Varshney G.K.: Corporate Legal Framework

Amarchand, D : Governement and Business, Tata McGraw Hill, New Delhi.

Ramaiya, A Guide to Companies Act, Wadhwa Co.

Taxman's Companies Act, New Delhi.

The Companies Act,2013

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each.	60
	Total	70

SEMESTER III

MC3.2 Business Environment

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective:

The basic objective of this course is to gain ability to understand Business Environment.

Course Inputs:-

- Unit – I** Meaning, Concepts, Significance of Business Environment. (10 classes)
- Unit – II** Economic, Political, Legal and Cultural environment of business. (13 classes)
- Unit – III** Globalisation – GATT, WHO, FDI, and Balance of Payments, Impact of Globalisation on Banking and Financial services, W.T.O. and emerging business environment. (15 classes)
- Unit – IV** Fiscal Policy and Monetary Policy. (15 classes)
- Unit – V** FEMA and Consumer Protection Act. (12 classes)

References:-

1. Cherunilam, Francis, Business Environment, Himalaya Pub. House, 1996.
2. Ghosh, P.K., Business and Government, 1998, Sultan Chand, Delhi.
3. Devis, Keith, and Blomstrom, Robert L., Business and Society: Environment and Responsibility, 1975.
4. Adhikary, N., Economics Environment of Business (latest ed.), Sultan Chand, Delhi.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each.	60
	Total	70

SEMESTER III

MC3.3 Quantitative Techniques for Business Decisions

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective:

The objective of the course is to acquaint the students with the use of quantitative models in decision making.

Course Outline:

1. **Introduction:** Quantitative approach to management decision making. (10 classes)
2. **Inventory Control:** Techniques of selective control, Economic order quantity (EOQ) models- classical, gradual replenishment without shortages, price breaks and planned stock outs, Deciding optimum safety stock and reorder level. (15 classes)
3. **PERT/CPM:** Definition & Basics, Significance, and Uses. (12 classes)
4. **Replacement Analysis:** Replacement of capital assets – discrete cases when time value of money is not considered and when time value of money is considered. (10 classes)
5. **Queuing Theory:** Elements of a queuing system. (08 classes)
6. **Assignment:** Solving the problem. Cases of unbalanced problems, multiple optimum solutions, maximisation objective and unacceptable assignments. (10 classes)

Suggested Readings:

1. Levin, R.I., D.S. Rubin and J.P. Stinson, “Quantitative Approaches to Management”, 1986, McGraw - Hill.
2. Vohra N.D., “Quantitative Techniques in Management”, 3rd Edition, The McGraw Hill companies, 2006.
3. Bierman H. Jr, C.P. Bonini and W.H. Hausman, “Quantitative Analysis for Business Decisions”, 7th Edition, Homewood, Ill., Irwin 1983
4. Taha, Hamdy A., “Operations Research: An Introduction”, 8th Edition, Prentice –Hall of India.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each.	60
	Total	70

SEMESTER III

Elective: Accounts

MC.3.4. Accounting Theory & Practice

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective:

The course aims at acquainting the students with a coherent set of logical principles and a general frame of reference for evaluation and development of sound accounting practices.

Course Outline:

1. Accounting Theory: Nature and Scope. Accounting methodology. Different approaches to theory construction. (13 classes)
2. Conceptual framework of financial accounting and reporting. (08 classes)
3. Issues in accounting standard setting. Accounting standards in India. Income concepts for financial reporting. (11 classes)
4. Measurement and reporting of revenues, expenses, gains and losses. (10 classes)
5. Depreciation policy. Valuation of asset and liabilities. Revaluation of fixed assets and income measurement. (12 classes)
6. Analysis and interpretation of statements of changes in financial position-cash, working capital and total resource bases. (11 classes)

Suggested Readings:

1. Anthony R.N., D.F. Hawkins and K.A. Merchant, *Accounting: Text and Cases*, McGraw Hill, 1999
2. Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, *Financial Accounting Theory and Analysis, Text Readings and Cases*, John Wiley and Sons, 2005.
3. Ahmed Riahi Belkaoui, *Accounting Theory*, Quorm Books, 2000.
4. Jawahar Lal, *Accounting Theory and Practice*, Himalaya Publishing House, 2008.
5. L.S. Porwal, *Accounting Theory*, TMH, 2000.

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Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each.	60
	Total	70

SEMESTER III

MC3.4 SECURITY ANALYSIS & PORTFOLIO ANALYSIS

Elective: Finance

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective:

The basic objective of this course is to provide develop skill to analyse various type of securities.

Course Inputs:-

- Unit-I:** Investment management and scope, investment avenues, types of financial assets and real assets, Security return and risk –Systematic and unsystematic risk – sources of risk, Measurement of risk and return, sources of investment information. **(13 classes)**
- Unit-II:** Risk and return analysis, Definitions of risk. Types of Risk, minimizing risk explosive, Risk measurement. **(11 classes)**
- Unit-III:** Fixed income securities – bonds, preference shares-sources of risk, valuation, duration of bonds-theory of interest rates –yield curve. Bond innovations and their valuation. **(15 classes)**
- Unit-IV:** Analysis of variable income securities, fundamental analysis – analysis of economy, industry analysis, company analysis – financial and non-financial. Equity valuation models. Options, futures, forwards, warrants, and their valuations. **(14 classes)**
- Unit-V:** Meaning of portfolio management, portfolio analysis, why portfolios? Portfolio objectives, portfolio management process, selection of securities. **(12 classes)**

References:

- Donald E. Fischer and Ronald J. Jordan: *Security Analysis and Portfolio Management*, Pearson Ed.
- Stanely S.C. Huang Maury Stall : *Investment Analysis and Management*, Allyn and Bacon Inco., Massachustes
- Jerome B. cohen and Edward D. Zinbarg etal : *Investment Analysis and Portfolio Management*, Ricchard D., Irwin Inc., Illinois.
- J. C. Fancis: *Investment Analysis and Management*
- Haim Levy and Marshall Sarnat: *Portfolio and Investment Selection Theory and practice*, prentice hall International New Jersey.
- Graham B. D. Dodd and S. Bolts: *Securities Analysis*, McGraw Hill, Newyork

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Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each.	60
	Total	70

SEMESTER III

Elective: Human Resource

MC3.4 HUMAN RESOURCE MANAGEMENT

Time: 3 Hrs

Marks: 100 Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective:

The course is envisaged to provide the student the knowledge related to management of human resources in business enterprises. This course familiarizes the student with various facets of human resources and their management.

Course Inputs:-

- Unit-I: Introduction** – Concept – Personnel/Human Resource Function in India – emergence of HRM – Distinctive features of HRM – Ensuring underpinning of HRM to business strategy in practice; Objectives of HRM – Corporate Strategy and Strategic HRM – Concept – The origin – Strategic Human Resource Management – Aligning HR to Corporate Strategy – HRM in practice.
(16 classes)
- Unit-II: Industrial Relation Perspectives** – The concept – Scope of Industrial Relation – Objectives of Industrial Relations, Changing values and their impact – Industrial Conflict – Trade Unionism – Reforms in Labour Legislations – Employee participation in Organisation – Reforms in Labour Legislations – Employee’s Participation in Organisation – Collective Bargaining – Grievance procedure.
(16 classes)
- Unit-III: Trends in HRM** – Strategic Approach HR role as a catalyst – Scope and nature of HRM – Human Resource Outsourcing – Planning Retirement – Trends in 21st century in wage/salary schemes.
(15 classes)
- Unit-IV: Human Resource Management in Other Countries** – A comparative analysis Human Resource Management in Japan – HRM in the United States of America – International Human resource Management: An Analysis – HRM in Single European Market – HRM in Eastern Europe, ETHICS – Introduction – reasons for emergence of ethics in India – Work Ethics: Concept - Business Ethics: Concept – Application and Scope of Business Ethics – Corporate Social Responsibility: Concept – Corporate Governance – Basic of good governance – Culture in Organization – Ethical Leadership.
(18 classes)

References:

- Strategic Human Resource Management – Text and Cases – K.Prasad, McMillan
- Human Resource Management – Gary Desler – Pearson Education.
- Human Resource Management – Raymond Noe
- Human Resource Management – Seema Sanghi, Vikas Publishing House Pvt. Ltd.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each.	60
	Total	70

SEMESTER III

Elective: Marketing

MC3.4 PRINCIPLES & PRACTICES OF MARKETING

Time: 3 Hrs

Marks: 100 Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective:

The objective of this course is to develop a basic understanding about the management concepts as well as of human in various managerial processes in organisation.

Course Inputs:-

- Unit-I: Introduction (11 classes)**
: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning – an overview.
- Unit-II: Market Analysis and Selection: Marketing environment –macro and micro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behaviour; consumer versus organizational buyers; Consumer decision making process. (12 classes)**
- Unit-III: Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labelling; Product life cycle- strategic implications; New product development and consumer adoption process. Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates. (15 classes)**
- Unit-IV: Marketing Research: Meaning and scope of marketing research; Marketing research process. Marketing Organisation and Control: Organising and controlling marketing operations. (12 classes)**
- Unit-V: Issues and Developments in Marketing: Social, ethical and legal aspects of marketing; Marketing of services; International marketing; Green marketing; Cyber marketing; Relationship marketing and other developments of marketing. (15 classes)**

References:

- Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.
- Stanton, Etzel Walker, Fundamentals of Marketing, TataMcGraw Hill, New Delhi.
- Saxena, Rajan, Marketing Management, TataMcGraw Hill, New Delhi.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each.	60
	Total	70

SEMESTER IV
MC4.1 STRATEGIC MANAGEMENT

Time: 3 Hrs

Marks: 100 Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective:

The objective of this course is to enhance decision making abilities of students in situations of uncertainty in a dynamic business environment.

Course Inputs:-

- Unit-I: Concept of Strategy:** Defining strategy, levels at which strategy operates; Approaches to strategic decision making; mission and purpose, objectives and goals. **(10 classes)**
- Unit-II: Environment Analysis and Diagnosis:** Concept of Environment and its components; Environment scanning and appraisal; SWOT analysis. **(10 classes)**
- Unit-III: Strategy Formulation and Choice of Alternatives:** Strategies- modernization, diversification, integration; Merger, take- over and joint strategies; Factors affecting strategic choice; Generic competitive strategies – cost leadership, differentiation focus, value chain analysis, bench marking, service blue printing. **(13 classes)**
- Unit-IV: Functional Strategies:** Marketing, Production/operation and R&D plans and policies. **(11 classes)**
- Unit-V: Dividend Policies:** Issues in dividend decisions, dividend and uncertainty, relevance of dividend; dividend policy in practice; Forms of dividend behaviour . **(09 classes)**
- Unit-VI: Strategy Valuation:** Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control. **(12 classes)**

References:

Choudhary A.K : Byuhararchanatmak Prabandh.
Strategies, Structures and systems,Vikas Publishing House, New Delhi.
Bhattacharya, S.K. and N. Vekantaramin: Meaning Business Enterprises, New Delhi.
David, Fred R: Strategic Management, Prentice hall, New Jersey

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each.	60
	Total	70

SEMESTER IV
MC4.2. CORPORATE TAX PLANNING AND MANAGEMENT

Time: 3 Hrs

Marks: 100 Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective:

The basic objective of this course is to provide an in depth insight into the concept of corporate tax planning and to equip the students with a reasonable knowledge of tax planning devices.

Course Inputs:-

Unit-I: Introduction: Introduction, Definitions, Residential Status, Heads of Income, Computation of Taxable Income. **(14 classes)**

Unit-II: Taxation of Companies: Special Provisions in Computation of profits from Business, Deductions from Gross Total Income, Amalgamations of Companies and Fiscal Incentives, Minimum Alternate Tax on Companies, Special Provisions relating to Tax on Distributed Profits of Domestic Companies. **(16 classes)**

Unit-III: Tax Planning: Concepts relating to Tax Avoidance and Tax Evasion, Tax Planning with reference to: Location of Undertaking, Type of Activity, Ownership Pattern, Dividend Policy, Issue of Bonus Shares, Inter Corporate Dividends and Transfers, Tax Planning relating to: Amalgamations and Mergers of Companies, Tax Considerations in respect of specific managerial decisions like Make or Buy, Own or Lease, Close or Continue Sale in Domestic Markets or Exports, Foreign Collaboration and Joint Ventures. **(18 classes)**

Unit-IV: Tax management: Filing of Returns and Assessments, Penalties and Prosecutions, Appeals and Revisions, Advance Tax, TDS, Advance Rulings, Avoidance of Double Taxation Agreements. **(17 classes)**

References:

- Ahuja, G.K. & Gupta, Ravi, Systematic Approach to Income Tax, Allahabad, Bhaat Law House.
- Bhagwati Prasad, Direct Taxes Law & Practice, WishwaPrakashan.
- Kanga, J.B. & Palkhivala, N.A., Income Tax, Bombay, N.M. Tripathi.
- Singhania, V.K. Direct Taxes: Law and Practice. Delhi, Taxman.
- Srinivas, E.A., Handbook of Corporate Tax Planning, New Delhi, Tata McGraw Hill.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each.	60
	Total	70

SEMESTER IV
Elective: Accounts

MC4.3 MANAGEMENT CONTROL & INFORMATION SYSTEM

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective:

The objective of this course is to acquaint the students about the concept and application of management control system in large organizations and to make them familiar with modern control techniques

Course Inputs:-

- Unit-I: Nature of Control Function. Management Control:** Nature and Scope. Strategic planning: Concept, Organisation goals and strategies. Organisation structure – Position of controller in the organisation structure. **Lecture 10**
- Unit-II: Management Control Process:** Programming and budgeting. Preparation of functional budgets and master budget. Budgetary Control: Analysis of variances. Zero base budgeting. Performance budgeting. Analysing and Reporting. **Lecture 12**
- Unit-III: Management Control Structure:** Types of responsibility centers. Inter-divisional transfer pricing and measurement of divisional performance. **Lecture 10**
- Unit-IV:** Uses of variance analysis in cost control. Developments in the area of costing for control purposes such as Activity Based Costing – Concept and uses of ABC in management control. Activity Based Management. **Lecture 13**
- Unit-V: Accounting Information System:** Nature and significance. Control reports and follow-up action. Problems of implementation and administration of Control System. **Lecture 10**
- Unit-VII: Behavioural aspects of Management Control:** Motivation and Morale, goal congruency, participative management. **Lecture 10**

References:

- Robert N. Anthony and V. Govindrajana, Management Control Systems, 13th ed., Richard D. Irwin, 2006.
- Joseph A. Maciariello and Calvin J. Kirby, Management Control System, 2nd ed. Prentice Hall, 1994.
- R.J. Tricker, Management Information and Control System, John Wiley and Sons, 1995.
- Shyam Sunder, Theory of Accounting and Control, South Western College Publishing, 1997.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each.	60
	Total	70

SEMESTER IV
Elective: Finance

MC4.3. FINANCIAL INSTITUTION & MARKET

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective:

The purpose of the course is to provide a sound information and knowledge of broad framework of Financial System and its constituents. The course will provide the students an understanding of the inter-linkages and regulatory frame-work within which the system operates in India.

Course Inputs:-

- Unit-I:** Financial Intermediation: Depository Institutions, Commercial Banks and Industrial finances. Bank Credit: Working Capital and Bank funds; Term lending. Developing. a credit information system. Performance of Indian banking. Regulatory aspect of Banking. **Lecture 20**
- Unit-II:** Non-Depository Institutions: Mutual Funds: Measuring performance of Mutual Funds, Chit funds Organisation, functioning and regulatory aspects. UTI and Private sector mutual funds. Insurance Public and private Organisation: Life and Non-life insurance companies: LIC & GICs working and regulatory framework; Pension Funds: Organisation and working of pension funds. **Lecture 25**
- Unit-III:** Financial Instruments: Equity shares; new issue market and secondary market-the allocative and operational efficiency, preference shares. Private placement-channels. Debentures and other fixed income securities. Engineered financial and monetary instruments. **Lecture 20**

References:

- Kohn Meir, 'Financial Institutions and Markets', Oxford University Press 2nd Edition 2007.
- Madura Jeff, 'Financial Markets and Institutions', South Western Cengage Learning, 8th Edition 2008.
- Mishkin, Fredrick S. and Stanley G. Eakins, Pearson Education Ltd., 6th Edition.
- Resume Bank of India – Report on Currency & Finance.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each.	60
	Total	70

SEMESTER IV
Elective: Human Resource

MC4.3. INDUSTRIAL & LABOUR LAW

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective:

This course is designed to promote a critical understanding of substantive and procedural labour laws. The approach is to develop skills in handling legal issues in industrial relations and other labour matters..

Course Inputs:-

- Unit-I:** Law relating to Industrial Disputes, Trade Unions, and Standing Orders. **Lecture 15**
- Unit-II:** Law relating to workmen's compensation, Employees State Insurance, Provident Fund, Gratuity and Maternity Relief. **Lecture 13**
- Unit-III:** The Law of Minimum Wages, Payment of Wages, and payment of Bonus; Law of working conditions. **Lecture 12**
- Unit-IV:** The payment of Bonus Act, 1965: Object, Scope and Application, Definitions, Calculation of amount payable as Bonus, Eligibility for Bonus, Disqualification for Bonus; Minimum & maximum Bonus. **Lecture 15**
- Unit-V:** The Industrial Disputes Act, 1947: Objects, authorities for settlement of industrial disputes, reference of industrial disputes, procedure, powers and duties of authorities, settlements and awards, strikes, lock-outs, lay-off, retrenchment, transfer and closure, unfair labour practices. **Lecture 10**

References:

- Malik P. L, Labour and Industrial Law, 9th edn, 2009, Eastern Book Company, Lucknow.
- Sharma J. P, Simplified Approach to Labour Laws 3rd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi.
- Kumar H. L, Digest of Labour Cases-1990 –2009, Universal Law Publishing Co Pvt Ltd, Delhi.
- Singh Avtar, Introduction to Labour & Industrial Law, 2009 edn, Wadhwa and Company, Nagpur.

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Part	Particulars	Marks
A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
B	Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each.	60
	Total	70

SEMESTER IV
Elective: Marketing

MC4.3. MARKETING RESEARCH

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective:

The objective of the course is to develop and understand the research techniques prevailing in the markets.

Course Inputs:-

Unit-I: Nature, Scope and Structure of Marketing Research; Marketing Research Process. **LECTURE 12**

Unit-II: Research design; Exploratory, Descriptive and Experimental; sources of marketing information; Observational methods; Questionnaire Design and Testing; Attitude Measurement Techniques; Motivational Research Technique; Market Surveys and sampling procedures in marketing research; Determining sample size. **LECTURE 16**

Unit-III: Tabulation of survey, Data and its; Statistical techniques and their limitations. Advanced techniques in analyzing associate data; Discriminant analysis ; Clustering methods; Multi-dimensional scaling and conjoining analysis. **LECTURE 15**

Unit-IV: Applications of Marketing Research; Sales forecasting techniques; Brand positioning and market segmentation; Evaluating new marketing strategies. Ethical issues in Marketing Research. **LECTURE 13**

Unit-V: **Case Study:** The list of case studies to be provided in the class. **LECTURE 09**

References:

- Green P.E &Tull,D.S & Albaum.G Research for Marketing Decisions. Prentice Hall of India, New Delhi
- Luck D.J.\$Rubin R.S Marketing Research, Prentice Hall of India, New Delhi
- Boyd. H.W. & Westfall R & Stasch, S.F, Richard D Irwin. Marketing Research: Text & Cases.
- Kinnear Thomes C. Marketing Research ,McGraw Hill.

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A	Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory.	10
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	Total	70

MC4.4. DISSERTATION

Time: 3 Hrs

Marks: 100

Objectives: Dissertation exercise helps students to understand the methodology of action research. Students will get research exposure through the process

Format for Dissertation

- Identify a research issue
- Formulate the research objectives and a research problem
- Set out a research design
- Plan of action
- Data gathering
- Identify criteria and standards for action research
- Generate evidence from the data
- Make a claim to knowledge
- Link the claim with existing knowledge
- Test the validity of the claim
- Submit the claim to critic
- Explain the potential significance of the research and claim
- Generate theory from the research
- Modify practice in light of the evaluation
- Write a report and disseminate findings