

Master of Commerce
1st Year (1st Semester)

Master of Commerce	Semester I	Max. Marks:25+75
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Code: C010701T	Accounting for Managerial Decision	Paper I st
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Course Objective: The objective of this course is to familiarize students with the accounting Concepts and methods used by managers for Planning and controlling business operations.

Unit I: Management Accounting: Meaning, Nature Objectives, Scope, Techniques, Principles, Functions, Importance, Limitations, Management Accounting vs Financial and Cost Accounting, management Accountant-Role, Status, functions and responsibility. (No. of Lectures 20)

Unit II : Financial Statement Analysis- Parties interested in Financial Statement, Essentials of a good financial Statement, importance of Financial Statement, Analysis and Interpretation- Horizontal, Vertical; Comparative and Trend Analysis, Ratio Analysis meaning Utility, Classification of Ratios, Profitability Ratio, Activity Ratio and Financial Position ratios. (No. of Lectures 20)

Unit III: Accounting For Price level changes (Inflation Accounting): Introduction, limitation of historical Accounting, meaning of accounting for changing prices, Approaches to price level accounting, Current purchasing power account (CPP), Current value method (CVM), Replacement cost accounting , Economic Value Added : Need for EVA, Evaluation of EVA concept , Improving EVA, Computing EVA , Importance of EVA for analysis, Drawback of EVA

Unit IV: Reporting to Management: Meaning, Objective, Methods, Principle of Reporting, Kinds of Reports, Reporting at different levels of management, Contemporary Issues in Management Accounting (Only Introduction): - Activity Based Costing, Quality Costing, Target Costing, Life cycle costing, Value chain Analysis.(No. of Lectures 20)

Suggested Readings

1. Anthony, Robert, "Management Accounting" McGraw Hill Education
2. Bilrman, Haral Jr. Dyckman, Thoas, R., "Management Cost Accounting"
3. S. P. Gupta, Accounting for managerial decision (Sahitya Bhawan Publication)
4. Sharma R.K. Gupta Sashi K. " Mangement Accounting" Kalyani Publishing
5. Shukla M.B. "Prabandhakiya Lohanka" (Hindi)
5. Gupt H.K. Managerial Accounty

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Master of Commerce
1st Year (1st Semester)

Master of Commerce	Semester I	Max. Marks:25+75
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Code: C010702T	Financial Management	Paper II nd
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Objective: The objective of this course is to help students to understand the conceptual framework of Financial Management and its applications under various environmental constraints.

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

Unit II: Investment Decisions: Nature, Investment Evaluation Criteria- Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index, Discounted Payback Period, N.P.V. and I.R.R. Comparison, Capital Rationing, Risk and Uncertainty in Capital Budgeting.(No. of Lectures 20)

Unit III: Financing Decisions: Sources of Short Term, Middle Term and Long Term Financing, Concept and Approaches of Capital Structure Decisions-NI, NOI, Traditional and Modigliani Miller Approach. Leverage Analysis-Financing, Operating and Combined Leverage and its implications, EBIT-EPS analysis. (No. of Lectures 20)

Unit IV: Cost of Capital: Significance, Calculation of Cost of Capital of Individual Sources and Combined Cost of Capital (Weighted), Cost of Equity and CAPM. Dividend Decisions: Relevancy and Irrelevancy Theory of Dividend Decisions.(Walter's Model, Gordon's Model and Modigliani Miller Model). Factors Affecting Dividend Decision. (No. of Lectures 20)

Suggested Readings:

1. Singh H.K. & Singh Meera, Business Finance, ~~Rayag Pustak Bhawan~~ Maryap Publications
2. Khan, M. Y. & Jain, P.K., "Financial Management", Tata McGraw Hill,
3. Kuchhal, S.C., "Financial Management", Chaitanya Publishing House
4. Chandra, Prasanna, "Financial Management", McGraw Hill Education; Ninth edition
5. Sharma R.K. Gupta Sashi K. "Mangement Accounting" Kalyani Publishing

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Master of Commerce
1st Year (1st Semester)

Master of Commerce	Semester I	Max. Marks:25+75
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Code: C010703T	Marketing management	Paper III rd
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Objective: To develop in students an understanding of the underlying concepts, strategies and issues involved in the marketing of product and services.

Unit I: Nature and Scope of Marketing, Marketing Environment, Marketing Mix, Market Segmentation, Consumer Behaviour. (No. of Lectures 15)

Unit I: Product Decisions: Product Mix, Product Life Cycle, New Product Development, Branding and Packaging, Pricing Methods and Strategies. (No. of Lectures 20)

Unit III: Promotion Decisions: Promotion Mix, Advertising, Publicity, Personal Selling, Sales Promotion, Internet, Channel Management Decision. (No. of Lectures 20)

Unit IV:Marketing Research, Marketing Planning, Marketing Organization, Marketing Control; Emerging Issues and Developments in Marketing. (No. of Lectures 20)

Suggested Readings:

1. Kotler, Philip, & Keller, K. L., "Marketing Management' Pearson
2. Kotler, Philip & Armstrong, G. "Principles of Marketing", Pearson
3. Baines, Paul & Fill, Chris, "Marketing", Oxford University Press
4. S.N. Jha, Marketing Management
5. Ajit Shukla, " Marketing Management" Vaibhav Laxmi Prakashan

6. Ropiv Surode and Ashu ... Marketing Management, Marip Publications

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Master of Commerce
1st Year (1st Semester)

Master of Commerce	Semester I	Max. Marks:25+75
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Code:C010704T	Human Resource Management	Paper IV th
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Objectives: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

Unit I: Meaning, Definitions, Characteristics and Nature of HRM, Human Resource Manager- Qualification, Functions, Manpower Planning, Recruitment, Selection and Placement. (No. of Lectures 20)

Unit II: Wages and Salary, Employee Benefit Programmes, Group and Individual Incentives, Motivation. (No. of Lectures 15)

Unit III: Promotion, Demotion, Transfer, Termination of Service, Retirement, Retrenchment, Training-meaning, Objectives, Need of Training, Different levels of Training, Moral-Meanings of Moral, Determinants of Employee Moral, Methods of Raising of Employee Moral. (No. of Lectures 20)

Unit IV: Job Analysis, Job Description, Performance Appraisal - Meaning, Difference with Merit Rating, Objectives of Performance Appraisal Merit and Demerit of Performance Appraisal, Welfare and Working Condition. (No. of Lectures 20)

Suggested Readings:

1. Agarwal, R.D., "Dynamics of Personnel Management in India", McGraw-Hill Inc.US
2. Flippo, ED., "Principles of Personnel Management", Tata McGraw Hill.
3. Mamoria, C.B., "Personal Management", Himalaya Publishing House
4. Ashwathappa, K., "Human Resource Management", Tata McGraw Hill. (2013)
5. Mamoria C.B. "Personal Management" Himalaya Publishing House
6. Dixit Udit, HRM, Maryup Publications

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Master of Commerce
1st Year (IInd Semester)

Master of Commerce	Semester II	Max. Marks:25+75
Code:C010801T	Advanced Statistical Analysis	Paper I

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

Unit I: Association of Attributes: Determination of unknown Class Frequencies, Consistency of Data, Methods of Determining Association, Coefficient of Contingency, Chi-Square Test and Goodness of Fit.

Probability Theory: Importance, Different Approaches to Definition. Permutation and Combination, Theories of Probability- Additions and Multiplications, Conditional Probability. (No. of Lectures 20)

Unit II: Probability Distribution: Binomial, Poisson and Normal distribution, Their Characteristics and Application. Theory of Sampling, Law of Sampling, Sampling and Non-Sampling Errors, Standard Error, Sampling Distribution and their Characteristics. (No. of Lectures 15)

Unit III: Large Sampling Test: Test of Significance, Procedure of Testing of Hypothesis- Null and Alternative Hypothesis
(a) Test of Significance in Attributes, - Assumptions, Significance of Difference- Mean, Proportion and S.D. in Sampling of Attributes.
(b) Test of Significance in Variables (Null Hypothesis Testing): Significance of difference between- Two Sample Means, Difference between Standard Deviations of Two Samples. (No. of Lectures 20)

Unit IV: Small Sampling Test: Assumption, Need, Z-test, t- test, and F- test. Non-Parametric Test (Assumptions Free Testing) Meaning, Assumptions, Chi- Square Test, Analysis of Variance (ANOVA).
Statistical Quality Control - Meaning, Characteristics, Causes of Variation in Quality Characteristics, Quality Control Charts. (No. of Lectures 20)

Suggested Readings:

1. Beri, "Statistics for Management", Tata McGraw Hill
2. Chandran, J.S., "Statistics for Business and Economics", Vikash, 1998
3. Render & Stair Jr., "Quantitative Analysis for Management, Prentice Hall
4. Sharma, J.K, "Business Statistics", Pearson Education
5. Jaiswal K.S. "Advanced Statistics" Vaibhav Laxmi Prakashan, Varanasi
6. Gupta K.L. "Statistical Analysis" Narayana Publications, A.P.S.C

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Master of Commerce
1st Year (IInd Semester)

Master of Commerce	Semester II	Max. Marks:25+75
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Code:C010802T	Organisational Behaviour	Paper II
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Objective: To impart the students an understanding of behavioural components in the process of management & to develop an understanding of organizational and individual variants that effect organizations.

Unit I: Organisational Behaviour- Concept, Nature, Significance, Relationship with other fields, Challenges and Opportunities for Organisational Behaviour, Approaches of Organisational Behaviour - Human Behaviour Approach, Social System' Approach, System and Contingency Approach. (No. of Lectures 20)

Unit II: Industrial Dimensions of Organisational Behaviour: Perception - Concept, Nature, Process, Attitude - Concept, Process, and Measurement, Personality - Concept, Determinants of Personality, Learning- Concept, Components, Factors affecting Learning, Learning Theories. (No. of Lectures 20)

Unit III: Group Dimensions of Organisational Behaviour: Group-Concept, Types of Group, Group Formation, and Group Decision Making, Motivation - Concept, Theories of Motivation, Leadership - Concept, Nature, Determinations and Style, Theories of Leadership - Trait, Behavioural and Situational Theories. (No. of Lectures 20)

Unit IV: Organisational Power and Politics, Organisational Change - Concept, Nature, Resistance to Change, Management Resistance to Change, Conflict- Concept, Sources & Types, Resolution of Conflict, Organisational Culture - Concept, Elements, Implication & Process. (No. of Lectures 15)

Suggested Readings:

1. Prasad, L.M., "Organizational Behaviour", Sultan Chand & Sons
2. Aswathappa, K., "Organisational Behaviour (English) 10th Edition", Himalaya Publishing House Pvt. Ltd
3. Robbins, Judge, Vohra, "Organizational Behavior", Pearson Prentice Hall,
4. Rao V.S.P. "Organizational Behaviour" Excel Books
5. Sharma R.A. "Organisational Theory and Behaviour" Tata McGraw-Hill
6. Pant, K.K. "Organisational Behaviour" *[Handwritten signature]*

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Master of Commerce
1st Year (IInd Semester)

Master of Commerce	Semester II	Max. Marks:25+75
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Code:C010803T	Managerial Economics	Paper III-rd
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Unit-I: Nature and Scope of 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: Cardinal Utility Analysis of Demand; Ordinal Utility Analysis of Demand; Revealed Preference and Logical Ordering Analyses of Demand; Consumer's Choice; Individual and Market Demand Functions; Demand Distinctions; Law of Demand - Price, Income and Substitution Effects, ~~Bandwagon Effects and Snob/Veblen Effects~~, Giffen' s Paradox.

Unit-III: Demand Elasticity and Forecasting: 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-IV : Production Theory : Production Function; Laws of Variable Proportions; Product' 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.

Suggested Readings:

1. Prof. Singh H.K. and Shantanu Saurabh , Business and Managerial Economics , ~~Vaibhav Laxmi Prakashan~~
2. T.R. Jain and O.P. Khanna. " Managerial Economics" , VK Publication
3. D.N. Dwivedi, " Managerial Economics" , Vikas Publishing House
4. Dr. Ahmed Aaftab and Dr. Katiyar R. Shobha, " Managerial Economics" , Thakur Publication
5. Ahuja H.L. , " Managerial Economics,

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Master of Commerce
2nd Year (IIIrd Semester)

Master of Commerce	Semester III	Max. Marks:25+75
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Code:C010901T	Accounting For Planning & Control	Paper I
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Objective: The objective of this course is to Familiarize students with the accounting concepts and methods used by managers for Planning and controlling business operations

Unit I: Budgeting Control: Meaning of Budget and Budgeting control, purposes of Budgeting, Importance, Essentials of an effective budget, classification of budgets Flexible budget and ZBB Capital Budgeting: meaning and Appraisal-Payback period, method, Rate of return method and net present value method. (No. of Lectures 20)

Unit II: Standard Casting and Variance Analysis: meaning and objectives of Standard Costing Setting of Standard, Variance Analysis: Material, Labour and Overhead variances. (No. of Lectures 15)

Unit III : Marginal Casting: meaning, Determination of Profit under marginal Costing, Importance and Applications: Dropping a line or product or Department, Pricing of Product, make or by Decision, Selection of most profitable channel, Break even Analysis: Meaning, P/V ratios, BE Chart and Practical Applications of Break even Analysis. (No. of Lectures 20)

Unit IV : Responsibility Accounting: Meaning and Advantages, Responsibility Centers - Cost, Profit and Investment Centers. Transfer Pricing- Meaning, Methods and Selection of Transfer Pricing Method. Inventory Control- Meaning, Importance and Techniques(E0Q, ROP, ABC, VED) and Determination of Inventory levels. (No. of Lectures 20)

Suggested Readings:

1. Anthony, Robert ., Management Accounting
2. Birman, Haral Jr. Dyckman, Thoas, R., Management Cost accounting
3. Khan, M.Y. , Management Accounting
4. Khan & Jain , Management accounting
5. Sharma R.K., " Management Accounting"
6. Singh H-K. " Management Accounty "

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Master of Commerce
2 Year (III rd Semester)

Master of Commerce	Semester III	Max. Marks:25+75
Code:C010902T		Research Methodology Paper II nd

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

Unit I : Introduction: Concept of Research and its Application in Various Functions of Management, Types of Research, Types of Business Problems Encountered by the Researcher, Problems and Precautions to the Researchers.
Process of Research: Steps Involved in Research Process. Research Design:
Various Methods of Research Design. (No. of Lectures 20)

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

Unit III: Analysis of Data: Coding, Editing and Tabulation of Data, Various Kinds of Charts and Diagrams used in Data Analysis, Bar and Pie Diagrams and their Significance, Use of SPSS in Data Analysis, Application and Analysis of Variance (ANOVA). (No. of Lectures 20)

Unit IV: Report Preparation: Types and Layout of Research Report, Precautions in Preparing the Research Report, Bibliography and Annexure in the Report: their Significance, Drawing Conclusion, Suggestion and Recommendation to the Concerned Persons. (No. of Lectures 20)

Suggested Readings:

1. Kothari, C.R., "Research Methodology: Methods & Techniques, New Age International Publishers, New Delhi.
2. Gupta, S. P., "Statistical Methods", Sultan Chand & Sons.
3. Sinha, K.K. "Business Communication", Taxman Publication.
4. Agrawal R.C. " Udyamita Vikas" (Hindi)
5. Khanaka S.S. " Enterpreneurship Development" s. Chand & Company

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Master of Commerce
2nd Year (IIIrd Semester)

Master of Commerce	Semester III	Max. Marks: 25+75
Code: C010903T	Services Marketing	Paper III rd

Objective: To develop in students an understanding of the underlying concepts, strategies and issues in the Service Marketing.

Unit I: Concept, Nature, Emergence, Growth and Importance of Services, Marketing Challenges in Service Business, Service Classification, Marketing Framework for Service Business, Understanding Service Market, Services and Consumer Behaviour. (No. of Lectures 20)

Unit II : Approaches to Segmenting Service Market, Marketing Mix in Services Marketing, Branding of Services, Retail Marketing. (No. of Lectures 15)

Unit III: Marketing Research and Marketing Information System in Services, Strategies for Services Marketing, Service Vision. (No. of Lectures 20)

Unit IV: E-Marketing and Services Marketing in various Business Areas, Development of Services Market in Indian Business. (No. of Lectures 20)

Suggested Readings:

1. Zeithaml, V. A. & Bitner, M.J., "Services Marketing*", McGraw- Hill Education
2. Lovelock, C. H., "Services Marketing", Prentice Hall
3. Rao, K. R. Mohana, "Services Marketing" Pearson Education India
4. Shukla, Ajit Kumar, " Services Marketing" Vaibhav Laxmi Prakashan
5. Apte, Govind, " Services Marketing" Oxford University Press

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Master of Commerce
2nd Year (IIIrd Semester)

Master of Commerce	Semester III	Max. Marks: 25+75
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Code: C010904T	Industrial Relations	Paper IV th
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Objective: The course intends to educate and create awareness among the participants about various aspects to industrial relation and thus equip them to handle this delicate subject with maturity, objectivity and understandings.

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

Unit II: Collective Bargaining- Meaning, Characteristics, Trade unionism- Concept and Nature of Objective of Trade Union Functions of Trade Unions, Problems of Trade Union, Measures of Strengthening of Trade Union. (No. of Lectures 20)

Unit III: Industrial Accident, Safety Measures Absenteeism, Measures to Check Absenteeism, Labour Turn Over, Causes of Labour Turn Over, Measures to Reduce Labour Turn Over. (No. of Lectures 20)

Unit IV: Workers Participation in Management- Meaning, Objectives, Different forms of WPM, Causes of the Failure of Participation Scheme in India, Suggestions for the Success of WPM, Grievance- Meaning and Definition, Causes of Grievance, Characteristics of Good Grievance Handling Procedures, Steps taken by the Manager in Handling a Grievance, Suggestions to make the Grievance Procedure Successful. (No. of Lectures 20)

Suggested Readings:

1. Kochan, T. A. & Katz Harry, "An Introduction to Collective Bargaining and Industrial Relations", Irwin/McGraw-Hill
2. Mamkootam, K., "Trade Unionism: Myth and Reality", OUP India
3. Bhagoliwal, T.M., "Industrial Relations in India", Sahitya Bhawan, Agra
4. Mani, B.R. "Participative Management Vs. Collective Bargaining", Vision Books, New Delhi
5. Relevant Labour Acts

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Master of Commerce
2nd Year (IVth Semester)

Master of Commerce	Semester IV	Max. Marks:25+75
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Code:C010001T	Management Information System	Paper I st
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Objective: To acquaint the students with the basics of Information technology and related aspects

Unit I: Management Information System(M.I.S): Meaning, Elements, Characteristics, Functions, Objectives and Role of M.I.S., Principles of Good MIS, Installation of MIS, Basic Requirements of MIS, Implementation of MIS, Problems in Installation of MIS, Guidelines for Making MIS Effective. (No. of Lectures 20)

Unit II: Development of System Analysis, System Definition, System Analysis, tools for making System Analysis, System Design, Testing, System Evaluation, Types of Information System, comparison of human and computer system(Alternative Framework). (No. of Lectures 20)

Unit III : Information System for Decision Making: Meaning, Types of Decisions, Decision Making Process, Basic Information System related to Production, Finance, Human Resource and Marketing. (No. of Lectures 15)

Unit IV: Data Communication and Networking Meaning, Basic Elements of Communication, Data Transmission Modes, Transmission Channels, Transmission Media, Types of Database System, Network Topologies, LAN, WAN and MAN. Base of MIS: Reporting- Meaning, Principles of Reporting, Methods of Reporting, Classification of Reports. (No. of Lectures 20)

Suggested Readings:

- Louden & Loudon, "Management Information System*", Prentice Hall,
- Banerjee, U. K., & Sachdeva, R. K. "Management Information System: A New Frame Work? Vikas Publishing House, New Delhi
- Davis, G.B., & Olson, M. H. "Management Information Systems: Conceptual Foundations, Structure, and Development", New York: McGraw-Hill.
- Marketing Information System , H. K. Singh, Kanishka Publishers, Delhi

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Master of Commerce
2ND Year (IV Semester)

Master of Commerce	Semester II	Max. Marks:25+75
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Code:C010002T Corporate Tax Planning & Management Paper II

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

Unit I: Basic Concepts of Income Tax, Residential Status of a Company, Computation of Income of a Company, Set Off and Carry Forward of Losses, Deductions and Exemptions in Additional Tax on undistributed Profits. (No. of Lectures 20)

Unit II: Meaning and Scope of Tax Planning, Ownership Pattern, Tax Planning Regarding Dividend Policy, Issue of Bonus Shares, Merger of Companies. (No. of Lectures 15)

Unit III: Tax Considerations in Respect of Specific Managerial Decision Like Make or Buy, Own or Lease, Close or Continue, Sale in Domestic Markets or Exports. (No. of Lectures 20)

Unit IV: Tax Planning in Respect of Managerial Remuneration, Foreign Collaborations and Joint Ventures, Implications of Avoidance of Double Taxation Agreements. (No. of Lectures 20)

Suggested Readings:

- 1-Acharya, Swachandra : Tax Planning Under Direct Tax
- 2-Ahuja, G.K. & Gupta, Ravi : Systematic Approaches to Income Tax
- 3-Basu, S.N. & Basu, S. : Income Tax

4. Munde Sonali : Corporate Tax Planning, Vani Publications

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Master of Commerce
2nd Year (IVth Semester)

Master of Commerce	Semester IV	Max. Marks: 25+75
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Code: C010003TA Security Analyses And Portfolio Management Paper IIIrd

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

Unit I: Security Analysis: Concept, Nature and Scope, Investment Vs. Speculation, Effective Investment Programme, Sources of Investment Information, Primary Market, Secondary Market, Operations of Indian Capital Market. (No. of Lectures 20)

Unit II: Valuation of Securities: Bond, Debenture, Preference Shares, Equity Shares. (No. of Lectures 15)

Unit III: Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis, Efficient Market Hypothesis and its Testing. (No. of Lectures 15)

Unit IV: Portfolio Management, Portfolio Selection and its Models, Markowitz Portfolio Theory, Efficient Frontier, Capital Market Theory: CAPM Single Index Model; Portfolio Total Risk (Risk and Return Analysis), Portfolio Market Risk and Unique Risk, Capital Market line and Security Market Lines, Portfolio Performance Evaluation: Measurement of Risk & Return, Evaluation Criteria and Procedures. (No. of Lectures 25)

Suggested Readings

1. Avadhani, V. A. "Security Analysis & Portfolio Management", Himalaya Publishing House
2. Bhalla, V.K., "Investment Management, S. Chand Publishing
3. Pandian, P., "Security Analysis & Portfolio Management", Vikas Publishing House.

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	Research Methodology	II	05	25

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**Master of Commerce
2nd Year (IVth Semester)**

Master of Commerce	Semester IV	Max. Marks:25+75
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Code:C010004TA	International Financial Management Paper IV
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Objective: To impart knowledge to students regarding the theory and practice of International Financial Management.

Unit I: International Finance: An overview, Objectives and functions of financial management in a multinational corporation, International Financial Management and Domestic Financial Management. International Monetary System, International Financial Institutions. Balance of Payments, Current Account and Capital account, and Barriers to Trade. (No. of Lectures 15)

Unit II: The Foreign Exchange markets - Functions of the Foreign Exchange Market, Spot Market and Forward Market, Exchange Rate, Factors Effecting Foreign Exchange Rate, Exchange Rate Quotations and Arbitrage, Exchange rate theories: Interest Rate Parity, Purchasing Power Parity and Fisher's Parity, International Fisher Effect. (No. of Lectures 20)

Unit III: Management of exposure & Risk- Concept of exposure and risk. Types of exposure Translation Exposure, Comparison of Translation Methods. Transaction Exposure- Measurement and Management of Transaction Exposure. Economic Exposure- Transaction Exposure Versus Economic Exposure, Hedging Strategies. (No. of Lectures 20)

Unit IV: International Investment- Direct and Indirect Investment, Return and Risk in international investments. Foreign Direct Investment (FDI), Costs and Benefits of FDI, Strategy for FDI, Conflicts between Home Country Government and MNCs and Measures of Control. International Capital Market, Various Instruments and their types - International Bond Market, International Equity Market.(No. of Lectures 20)

Suggested Readings

1. Bhalla, V. K., International Financial Management, Pearson Publication.
2. Buckley, A., Multinational Finance. (Stied.). Pearson Education.
3. Butler, K.C., Multinational Finance: Evaluating Opportunities, Costs, Risks of Operations. Thomson South-Western.

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Code	Course	Level	Credit	Internal Assessment
C010901T	Accounting For Planning and Control	I	05	25
C010902T	Research	II	05	25

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25
Total Mark

Master of Commerce
2nd Year (IVth Semester)

Master of Commerce	Semester IV	Max. Marks: 25+75
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Code: C010003TB	Sales Advertising Management	Paper III rd
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Objective: This course aims to familiarize the student with the basic principles of advertising and introduction to media involved.

Unit I: Advertising Management - Concept, Scope, Importance in business, Role of Advertising in Social and Economic Development of India, Legal, Ethical and Social aspects of advertising. (No. of Lectures 20)

Unit II: Media Plan - Types and choice criteria, reach and frequency of advertisements, Cost of advertisement related to sales, Media Planning. (No. of Lectures 15)

Unit III: Message Development - Different types of advertisements, layout, design appeal, copy structure, Advertisement production, Print, Radio, T.V. and Web advertisements. Media Research. (No. of Lectures 20)

Unit IV: Promotional Objectives - Importance, Determination of Promotional objectives, Setting objectives DAGMAR, Advertising Budget - Objectives, Approaches and Methods. (No. of Lectures 20)

Suggested Readings:

1. Aaker, Batra & Myers - Advertising Management
2. Percy, L. & Elliott, R.R., - Strategic Advertising Management
3. Manendra Mohan - Advertising Management

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Master of Commerce
2nd Year (IVth Semester)

Master of Commerce	Semester IV	Max. Marks:25+75
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Code:C010004TB	International Marketing Paper IV
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Objective: The course aims at exposing the students to the global business activities, marketing in international business and global forces transforming the international business today.

Unit I: Nature, Scope and Importance of International Marketing. Distinction between International Marketing and Domestic Marketing, International Market entry Strategies, International Marketing Environment and its Impact on Marketing Decisions. (No. of Lectures 20)

Unit II: Institutional set up for Export Promotion, Governmental Agencies in International Marketing, Export Houses, Export Documentation and Procedures. International Marketing Operations. (No. of Lectures 20)

Unit III: Planning for Overseas Market- Product strategy, International Product Life Cycle, Management of International Brands and Packaging, Pricing Decisions, International Promotion, International Channel Management Decisions. (No. of Lectures 20)

Unit IV: Emerging Issues and Developments in International Marketing, International Marketing of Services, Information Technology and International Marketing, World Trade Organization(WTO). (No. of Lectures 15)

Suggested Readings:

1. Cateora, P. R. & Graham, J.L., "International Marketing* McGraw-Hill/Irwin; 15 edition
2. Jain, Subhash C., "International Marketing Management" South- Western
3. Terpstra, Vern & Sarathy, R., "International Marketing" Thomson Learning

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Master of Commerce
2nd Year (IVth Semester)

Master of Commerce	Semester IV	Max. Marks:25+75
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Code:C010003TC	Labour Legislation In India	Paper III
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Objective: To provide an understanding, application and interpretation of the various labour laws and their implications for industrial relations and labour issues.

Unit I: Objectives of Labour laws, Industrial Disputes Act, 1947 - Objectives Scope, Lay off, Strike, Lockout, Retrenchment. (No. of Lectures 15)

Unit II: Workmen Compensation Act-1923 Employer, Partial Disablement, Total Disablement, Wages, Workman Rules Regarding Workmen's Compensation Factories Act-1948 Definition, Health of Workers in Factories, Safety of Workers in Factories. (No. of Lectures 20)

Unit III: Payment of Wages Act, 1936: Object of the Act, Definitions, Rules for Payment of Wages, Deductions from Wages, Enforcement of the Act, Minimum Wages Act, 1948: Definition, Minimum, Fair and Living Wages, Fixation and Revision of Minimum Wages, Payment of Minimum Wages, Enforcement of the Act. (No. of Lectures 20)

Unit IV: Trade Union Act, 1926: Features. Definition. Registration of Trade Unions. Rights and Liabilities of Registered Trade Unions, Funds of Trade Union. Employee's Provident Fund and Miscellaneous Provisions Act, 1952: Introduction, Definition, Schemes under the Act. (No. of Lectures 20)

Suggested Readings:

1. Ghaiye, B.R., "Laws and Procedure of Developmental Enquiry (In Private and Public Sector)", Eastern Book Co, India
2. Malhotra, O.P., "The Law of Industrial Disputes", Lexis Nexis
3. Malik, P. C. "Handbook of Labour and Industrial Law", Eastern Book Company
4. *Shukla Senet: labour legislation of India (English + Hindi)*

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