

PROGRAM OUTCOME (PO)

PROGRAM SPECIFIC OUTCOME (PSO)

COURSE OUTCOME (CO)

Programme Outcomes

Acquire Knowledge of management associations, business administration theories and modelling of computer based system.

To provide thorough understanding of nature, scope and application of business administration and use of computer in business.

To develop interdisciplinary approach among the students.

Exhibit clarity on both conceptual and application-oriented skills of Computing, programming for higher studies in Post Graduate programs.

Programme Specific Outcomes

- ✓ To pursue further studies to get specialization in Business Administration, Economics, business values.
- ✓ To pursue the career in corporate sector can opt for MBA & M.Com..
- ✓ To Work in the MNC's sector as business administrator, executives etc.
- ✓ To work in public sector undertakings/private sectors and Government organizations.
- ✓ For teaching in Schools and Colleges.
- ✓ Students will able to understand, analyse and develop marketing strategies , computer programs in the areas related to business administration,
- ✓ Apply standards for marketing practices and strategies in values development using open source as per present environment to deliver a quality of product/service for business success as per present scenario.
- ✓ Student will able to know various issues, latest trends in Finance & marketing technology development and thereby innovate new ideas and solutions to existing problems in present competition scenario.

COURSE OUTCOMES (COS)

DEPARTMENT: COMMERCE		CLASS: B.Com. I Yr
SYLLABUS (2018-19) ONWARDS		
UNIT	Course Objectives / Outcome	Specific Outcome
PAPER: PAPER I BUSINESS COMMUNICATION(Code C-101)		
I	Introducing business communication: Basic forms of communicating; Communication models and process; Effective communication; Theories of communication; Audience analysis; Principles of effective communication.	In this unit students will understand the basic concept of Business Communication and its theories.
II	Self-Development and Communication: Development of positive personal attitudes; SWOT analysis; Vot's model of interdependence; Whole communication. Corporate communication: Formal and in informal communication networks; Grapevine; Miscommunication (Barriers), Improving communication. Practices in business communication; Group discussions; Mock interviews; Seminars; Effective listening exercises; Individual and group presentations and Reports writing.	In this unit students will understand the self development and communication tools.
III	Writing skills : Planning business messages; Rewriting and editing; The first draft; Reconstructing the final draft; Business letters and memo formats; Appearance; Persuasive letters; sales letters; collection letters; office memorandum. Report writing: Introduction to a proposal, short report and formal report, Report preparation. Oral presentation; Principles of oral presentation, Factors affecting presentation, Sales presentation, Training presentation, Conducting surveys, speeches to motivate, Effective presentation skills.	In this unit students will understand the reporting and writing skills, training & effective presentation skills.
IV	Non –verbal aspects of communicating: Body language; kinesics proxemics, Para language. Effective listening; Principles of effective listening; Factors affecting listening exercise; oral written and video session Interviewing skills: Appearing in interviews; Conducting interviews; Writing resume and letter of application.	In this unit students will understand the non-verbal aspect of communication such as kinesics proxemics, Para language.
V	Modern Forms of Communicating: Fax; E-mail; Video conferencing; etc. International Communication: Cultural sensitiveness and cultural context; Writing and presenting in international situations; Inter-cultural factors in interactions;	In this unit students will understand the modern form of communications such as Fax; E-mail;

	Adapting to global business.	Video conferencing .
PAPER: PAPER II BUSINESS STATISTICS (Code C-102)		
I	Introduction: Meaning, Scope, Importance and limitation of statistics. Statistical investigation: Planning of statistical investigation, Census data, Statistical errors and approximation, Classification and tabulation of data frequency distribution.	In this unit students will understand the basic concepts of Statistics, data, Classification and tabulation of data frequency distribution.
II	Statistical Average: Arithmetic, Geometric and harmonic means, Mode median, Qualities and percentiles, Simple and weighted averages. Uses and limitation of different averages.	In this unit students will understand the statistical averages .
III	Dispersion and skewness: Range quartile deviation mean, Deviation and their coefficients, Standards deviation coefficient of variation skewness and its coefficients.	In this unit students will understand to calculate the dispersion and skewness of data.
IV	Correlation : Karl parson's coefficient of correlation, Probable error and interpretation of coefficient of correlation rank difference method and concurrent deviation method	In this unit students will understand to calculate correlation
PAPER: PAPER III FINANCIAL ACCOUNTING (C-103)		
I	Introduction to Accounting standards and IFRS, Human Resource Accounting, Inflation Accounting and Responsibility Accounting Theoretical concept only.	To understand the accounting standards and new dimensions in

		accounting.
II	Insolvency Accounts: Individual & Partnership firm (as per IBC_2016).	In this unit students will be able to make Insolvency accounts.
III	Branch Accounts: Dependent Branch; Debtors system, Stock and debtors system; Final accounts system; Wholesale branch; Independent branch; Foreign branch; Departmental Accounts.	In this unit students will know to finalize the Branch Accounts.
IV	Hire – purchase and installment purchase system; Meaning of hire – purchase contract; legal provision regarding hire – purchase contract; Accounting records for goods of substantial sale values, and Accounting records for goods of small values ; Installment purchase system; After sales services.	In this unit students will know the accounting of Hire- purchase and installment purchase system
V	Royalties Accounts: Insurance claims.	

PAPER: PAPER IV BUSINESS REGULATORY FRAMEWORK (C-104)

I	The Indian Contract Act, 1872 : Nature of contract classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration legality of object; agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract.	In this unit students will understand the basic provisions of Contract Act,1872.
II	Special contract: Indemnity; Guarantee; Bailment and pledge; Agency.	In this unit students will know the special type of contract.
III	Sale of goods act 1930 : Formation of contracts of sale ; Goods and their classification, Price; Condition, And warranties; Transfer of property in goods; Performance of the contract of sale; Unpaid seller and his rights, Sale by auction; Hire purchase agreement.	In this unit students will understand provisions of Sale of Goods Act,1930.
IV	The consumer protection Act 1986 : Silent feature definition of consumer; Grievance redressal machinery.	In this unit students will understand the provisions of Consumers Protection Act,1986.
V	Limited liability partnership Act – 2008	In this unit students will understand the provisions of LLP Act-2008.

PAPER: PAPER V BUSINESS ECONOMICS (C-105)

I	Introduction: Basic problems of an economy working of price mechanism.	In this unit students will understand the basics problems of an economy.
II	Elasticity of demand: Concept and measurement of elasticity of demand; Price, Income and cross Elasticities; Average revenue, Marginal revenue, And elasticity of Demand; Determinants of elasticity of demand; Importance of elasticity of demand.	In this unit students will understand the concept of Elasticity of demand and various revenue curves.
III	Production function: Law of variable properties iso-quant; Economic regions and optimum factor combination; Expansion path; Return to scale; Internal and external economics and diseconomies; Ridge lines. Theory of Costs: Short-run and long-run cost curves- Traditional and modern approaches.	In this unit students will understand the practicality of various production functions and different type of cost-curves.
IV	Market structure: Market structure and business decisions; Objectives of a business firm a perfect competition; Profit maximization and equilibrium of firm and industries short run and long run supply curves; Price and output determination practical applications. Monopoly; Determination of price under monopoly; Equilibrium of a firm; Comparison between perfect competition and monopoly; Multi-plant monopoly; Price discrimination. Practical application.	In this unit students will understand various forms of market structure during various time periods.
V	a. Monopolistic competition: Meaning and characteristic; Price and output Determination under monopolistic competition; Product differentiation; selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition. b. Oligopoly: Characteristics indeterminate pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly; Kinked demand curve.	In this unit students will understand the special type of market situations.

PAPER: PAPER VI BUSINESS ENVIRONMENT (C-106)

I	Indian business environment: Concept, Components, and Importance.	In this unit students will understand the basic concepts of business environment.
II	Economic trend (overviews) : Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance, Prices.	In this unit students will understand economic trends and Balance of Payment.
III	Problems of growth : Unemployment; Poverty; Regional imbalances; Social injustices; Inflation	In this unit students will understand the problems of

	paralleled economy; Industrial sickness	growth like unemployment, poverty and inflation
IV	Role of Government : Monetary and fiscal policy; Industrial policy; Industrial licensing Privatization; Devolution export – import policy; Regulation of foreign investment.	In this unit students will understand monetary and Fiscal policy of Government .
V	Niti Aayog : Philosophy, Function and role of niti aayog.	In this unit students will understand the functioning of Niti Aayog.

B.Com. Second Year

PAPER: PAPER I COMPANY LAW (C-201)		
I	PROVISIONS OF THE COMPANIES ACT, 2013 AND AMENDMENTS UP TO DATE RELATING TO (Relevant section 1 to 22) Introduction to Companies Act, 2013; Important Definitions; Incorporation of a company and matters incidental thereto	In this unit students will understand the laws relating to Companies Act, 2013.
II	(Relevant section 23 to 87) Prospectus and Allotment of Securities- Public Offer & Private Placement; Share Capital & Debentures; Acceptance of Deposits by Companies; Registration of charges.	In this unit students will understand the provisions regards issue of prospectus and allotment of securities.
III	(Relevant section 88 to 148) Management & Administration – Register of Members, Annual Returns, Annual General Meeting, Extra –ordinary General Meeting; Declarations and Payment of Dividend ; Accounts and Audit of Companies.	In this unit students will know the management and administration of companies .
IV	(Relevant section 149 to 195) & (Relevant section 241to 246) Directors – Appointment & Qualification; Meeting of Board and its powers; Prevention of oppression & Mismanagement.	In this unit students will understand the rules regarding appointment and qualification of Directors .
V	(Relevant section 270 to 365) Winding up – Modes of winding up, Winding up by Tribunal, Voluntary winding up, Official Liquidator.	In this unit students will understand the provisions of winding up of companies.
PAPER: PAPER II COST ACCOUNTING (C-202)		
I	Introduction: Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit.	In this unit students will understand the theoretical aspects of cost-accounting.
II	Basics of Material, Labour and Overhead cost: a. Concept of Material, Pricing of material issues; Treatment of material losses. b. Labour turnover ;Idle time and overtime; Methods of wage payment-time and piece rates;	In this unit students will understand to calculate Prime & Overhead cost.

	c. Classification and departmentalization of overhead, Absorption of overheads; Determination of overhead rates; Machine hour rate.	
III	Cost Ascertainment: Unit costing; Operating costing.	In this unit students will understand the various costing methods .
IV	Job, Batch and Contract costing; Process costing including inter-process profit; Joint and By product.	In this unit students will understand the practices of job and batch costing, process and contract costing.
V	Cost Records: Integral and non-integral system; Reconciliation of cost and financial accounts.	In this unit students will understand to maintain the methods of cost accounts .

**PAPER: PAPER III PRINCIPLES OF BUSINESS MANAGEMENT
(C-203)**

I	Introduction : Concept, nature process and significance of management ; Managerial roles (Mintzberg); An overview of functional areas of management. Development of management thought ; Classical and neo-classical system : Contingency approaches.	In this unit students will understand the theory base of management .
II	Planning : Concept, process , Types. Decision making- concept and process; Bounded rationality ; Management by objective ; Corporate planning ; Environment analysis and diagnosis ; Strategy formulation.	In this unit students will understand the concepts of planning and Strategy formulation.
III	Organizing : Concept, nature, process, and significance; Authority and responsibility relationship.	In this unit students will understand how a business is organized.
IV	Motivating and Leading People at work : Motivation – concept; Theories-Maslow, Herzberg, McGregor, and Quchi; Financial and non-financial incentives. Leadership – concept and leadership styles; Leadership theories (Trannenbaum and Schmidt.); Likert’s System Management; Communication-nature process, Network and barriers; Effective communication.	In this unit students will understand the various theories of motivation , leadership and ways of directing .
V	Managerial Control: Concept and process; Effective control system; Techniques of control –traditional and modern.	In this unit students will understand the techniques of

		control .
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PAPER: PAPER IV INCOME TAX (C-204)

I	Basis Concept: Income, Agricultural income, Casual income, Assessment year, Previous year, Gross total income, person; Tax evasion, Avoidance and tax planning.	In this unit students will understand the basics concepts of Income-tax.
II	Basis of Charge: Scope of total income, Residence and tax liability, Income which does not form part of total income.	In this unit students will understand basis of charge and residential status .
III	Heads of Income: Salaries; Income from house property; Profit and gains of business or profession, Including provision relating to specific business; Capital gains; Income from other sources.	In this unit students will understand the provisions to calculate income from five heads of income.
IV	Computation of Tax Liability: Computation of total income and tax liability of an individual Aggregation of income; Set-off and carry forward of losses; Deduction from gross total income.	In this unit students will understand to compute the tax on total income .
V	Tax Management: Tax deduction at source; Advance payment of tax; Assessment procedures; IT Authorities.	In this unit students will understand tax management.

PAPER: PAPER V FUNDAMENTALS OF ENTREPRENEURSHIP (C-205)

I	Introduction : The entrepreneur ; Definition ; Emergence of entrepreneurial class; Theories of entrepreneurship ; Role of socio-economic environment ; Characteristics of entrepreneur ; Leadership; Risk taking ; Decision-making and business planning.	In this unit students will understand the theory base of entrepreneurship .
II	Promotion of a Venture: Opportunities analysis; External environmental analysis- economic, social, and technological; Competitive factors; Legal requirements for establishment of a new unit, And raising of funds; Venture capital sources and documentation required.	In this unit students will understand the promotion of a venture.
III	Entrepreneurial Behaviour: Innovation and entrepreneur; Entrepreneurial behavior and Psycho-Theories, Social responsibility.	In this unit students will understand entrepreneurial behavior .
IV	Entrepreneurial Development Programmes (EDP): EDP, Their role, Relevance, And achievements; Role of Government in organizing EDPs; Critical evaluation.	In this unit students will understand Entrepreneurial Development Programmes (EDP)

V	Role of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, Generation of employment opportunities, Complimenting and supplementing economic growth, Brining stability and balanced regional development of industries; Role in export promotion and import substitution, Forex earning, and augmenting and meeting local demand.	In this unit students will understand the role of entrepreneur in the modern era.
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PAPER: PAPER VI PUBLIC FINANCE (C-206)

I	Meaning & Scope of Public Finance Public Finance Vs Private Finance, Principle of Maximum Social Advantage, Public Budget, Techniques of Budgeting (ZBB PBB), Deficit Financing.	In this unit students will understand the scope of Public finance .
II	Public Expenditure: Meaning & Nature Wanger's views on increasing state activities Wiseman-peacock hypothesis, Cannons and classification of public expenditure effects on production, Distribution and economic stability.	In this unit students will understand the theories of public expenditure.
III	Public Revenue: Main sources of revenue, Tax revenue, Direct and Indirect Taxes, Progressive, Proportional & Regressive Taxes, Value added tax, The Division of tax burden, Incidence of a tax, Effect on production & distribution.	In this unit students will know the various sources of revenue for Government.
IV	Public Debts: Role and classification of Public debts and methods of their redemption.	In this unit students will understand the concept of public debts.
V	Indian Public Finance: Financial Federalism under constitution, Financial Adjustment in India, Finance Commission, Review of Indian Tax System Budgetary Procedure and Financial Control in India.	In this unit students will know the scope of public finance with reference to India .

B.Com. Third Year

PAPER: PAPER I CORPORATE ACCOUNTING (C-301)

I	Issue of Shares and Debentures: Issue, Forfeiture and re-issue of shares, Redemption of preference shares; Issue and redemption of debentures	In this unit students will know the accounting of issue of Share & Debenture.
II	Accounting for special issue : Bonus issue, Employee's stock option plan, Buy back of shares.	In this unit students will understand the accounting of Bonus, ESOP and buy back of shares.
III	Valuation of goodwill and shares, Underwriting of shares .	In this unit students will know the valuation of Goodwill and

		shares.
IV	Final accounts: As per latest format Prescribed under companies Act, 2013.	In this unit students will know to prepare the financial statements .
V	Consolidated balance sheet of holding companies with one subsidiary only.	In this unit students will know the accounting of holding companies.
PAPER: PAPER II AUDITING (C-302)		
I	Introduction: Meaning and objective of auditing; Types of audit; Audit programme; Audit notebooks; Working papers and evidences; Consideration for commencing an audit; Routine checking and test checking; Internal check system; Internal audit and Internal control.	In this unit students will understand the basic concepts of Auditing.
II	Audit Procedure: Vouching; Verification of assets and liabilities.	In this unit students will know the vouching and verification of assets and liabilities.
III	Audit of companies: Company auditor appointment, Powers, Duties and Liabilities. Removal of auditor as per provision of the companies Act 2013.	In this unit students will be able to know the provisions regards auditing of companies
IV	Auditor's report-clean report and qualified report.	In this unit students will know how to prepare the audit report .
V	Recent trends in auditing: Nature and significance of cost audit; Tax audit, management audit.	In this unit students will understand the Recent trends in auditing.
PAPER: PAPER III PRINCIPLES OF MARKETING (C-303)		
I	Introduction: Nature and scope of marketing; Importance of marketing as a business function and in the economy; Marketing concept: Traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.	In this unit students will understand the marketing concepts.
II	Consumer Behavior and market Segmentation: Nature, Scope, And significance of consumer behavior; Market segmentation- concept and importance; Bases for market segmentation.	In this unit students will know the consumer behavior of market segmentation .
III	Product: Concept of product, Consumer and industrial goods, Product planning and development; Packaging. Role and Functions; Brand name and trade market; After sales service;	In this unit students will understand the product and price concepts.

	Product life cycle concept. Price : Importance of price in the marketing mix; Factors affecting Price of a product/service; Discounts and rebates.	
IV	Distributions channels and physical Distribution: Distribution channels- Concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler. Promotion Methods of promotion; Optimum Promotion mix; Advertising media-their relative merits and limitation; Characteristics of an affective advertisement; Personal Selling as a career.	In this unit students will understand the various distribution channels.
V	International Marketing: Nature, Definition and scope of international marketing; Domestic marketing vs. international marketing; International marketing environment –external and inernal. Identifying and selecting foreign market: Foreign market entry mode decisions.	In this unit students will understand the concepts of International Marketing .

PAPER: PAPER IV ECONOMIC LAWS (C-304)

I	Securities Laws: SEBI Act, 1992; Depositories Act, 1996.	In this unit students will understand the various securities laws.
II	Environmental Laws: The Environment Protection Act, 1986; water (Prevention & control of pollution) Act, 1974, Air (Prevention control of Pollution) Act, 1981; NGT Act, 2010.	In this unit students will know various environmental laws
III	IPR Laws: Trade Mark Act, 1999; Patents 1970 The designs Act 2000; Indications of Goods (Registration & Protection) Act, 1999; copy right Act, 1957.	In this unit students will knows the provisions regarding IPR laws
IV	Foreign exchange & Anti-corruption Laws: FEMA 1999; Prevention of Money Laundering Act, 2002.	In this unit students will understand the forex and anti-corruption laws
V	Industrial Laws: Factories Act 1948 ; Industrial Disputes Act, 1947.	In this unit students will understand the industrial laws

PAPER: PAPER V E-COMMERCE (C-305)

I	Introduction : Introduction to E commerce and Definition, E-commerce based activities, Goals of E-commerce, Technical components of E-	In this unit students will understand the theory base of e-commerce and its
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	commerce, Functions, Advantages and disadvantages of E-commerce Scope of E-commerce, Electronic commerce Application Frame work of E-commerce, Supply chain Management Electronic commerce and Electronic Business.	applications .
II	Planning on-line Business: Nature and dynamics of the internet. Electronic business models: B2B, B2C, C2C, C2B, website Design : Websites as market place E-commerce, Pure online vs. brick and click business; Assessing requirement for an online business designing developing and deploying the system.	In this unit students will understand the various electronic business models.
III	Technology for online-Business: Internet and its Evolution, It Infrastructure, Middleware Domain names, Contents : Text and integrating E-business applications. component of internet information technology structure, Development of internet, Extranet and their Difference.	In this unit students will understand the various online business techniques.
IV	Operations of E-commerce: online-payment mechanism; Electronic Payment system; Payment Gateways; Visitors to website ; Tools for promoting websites; Risk management option for e-Payment Systems.	In this unit students will learn the operations of e-commerce and its tools .
V	Security and legal Aspects of E-commerce: Threats in E-commerce, Security of clients and Service-Provider, Cyber Laws-Relevant Provisions of information Technology Act 2000, offences, Secure electronic records and digital signatures Penalties and adjudication.	In this unit students will understand the provisions of security and legal aspects of e-commerce and IT Act,2000.

PAPER: PAPER V MANAGEMENT ACCOUNTING (C-306)

I	Introduction: Meaning, Nature, Scope and Function of management Accounting; Role of Accounting; Management Accounting Vs. Financial Accounting; Tools and Techniques of management Accounting.	In this unit students will understand the scope of management accounting.
II	Budgetary Control; Meaning of Budget, Budgeting and budgetary control; Objectives, Merits and limitations of budgetary control; Types of budget: Fixed and flexible budget; Zero based Budget; Performance budgeting.	In this unit students will know to frame the various types of budgets.

III	Funds flow and cash flow analysis ; Ratio analysis funds flow analysis and cash flow analysis as per accounting standards; Ratio analysis classification and limitations.	In this unit students will know to analyze the various methods of financial statements
IV	Standard costing and analysis of variances: Meaning and nature of standard cost; Advantages and applications ; Steps in standard costing ;Variance analysis-material, Labour, Overhead and sales variances.	In this unit students will understand the concepts of standard costing and variance analysis.
V	Marginal Costing: Concept meaning and nature of marginal cost; Marginal cost as a tool of decisions making ; Marginal costing Vs absorption costing; Break-even analysis; Exploring new markets; Make or buy decisions and shut down decisions.	In this unit students will know the concept of marginal costing.

CH. CHARAN SINGH UNIVERSITY, MEERUT
BACHELOR OF COMMERCE



SYLLABUS
(Effective from Academic Year 2018-19 onwards)

CH. CHARAN SINGH UNIVERSITY, MEERUT

CH. CHARAN SINGH UNIVERSITY, MEERUT
B.COM SYLLABUS (2018-19 and onwards)

Year : I

CODE NO.	TITLE OF PAPER / COURSE	EXTERNAL MARKS
C-101	BUSINESS COMMUNICATION	100
C-102	BUSINESS STATISTICS	100
C-103	FINANCIAL ACCOUNTING	100
C-104	BUSINESS REGULATORY FRAMEWORK	100
C-105	BUSINESS ECONOMICS	100
C-106	BUSINESS ENVIRONMENT	100
	Total	600

Year: II

CODE NO.	TITLE OF PAPER/COURSE	EXTERNAL MARKS
C- 201	COMPANY LAW	100
C- 202	COST ACCOUNTING	100
C- 203	PRINCIPLES OF BUSINESS MANAGEMENT	100
C-204	INCOME TAX	100
C-205	FUNDAMENTALS OF ENTREPRENEURSHIP	100
C-206	PUBLIC FINANCE	100
	TOTAL	

Year: III

CODE NO.	TITLE OF PAPER/COURSE	EXTERNAL MARKS
C- 301	CORPORATE ACCOUNTING	100
C- 302	AUDITING	100
C- 303	PRINCIPLES OF MARKETING	100
C-304	ECONOMIC LAWS	100
C-305	E-COMMERCE	100
C-306	MANAGEMENT ACCOUNTING	100

B.COM. I YEAR
PAPER – I
BUSINESS COMMUNICATION (C-101)

Objective

The objective of this course is to develop effective business communication skills among the students.

Course Inputs:

Unit I: Introducing business communication: Basic forms of communicating; Communication models and process; Effective communication; Theories of communication; Audience analysis; Principles of effective communication

Unit III: Self – Development and Communication: Development of positive personal attitudes; SWOT analysis; Vot’s model of interdependence; Whole communication. Corporate communication: Formal and in informal communication networks; Grapevine; Miscommunication(Barriers),Improving communication. Practices in business communication; Group discussions; Mock interviews; Seminars; Effective listening exercises; Individual and group presentations and Reports writing.

Unit III: Writing skills : Planning business messages; Rewriting and editing; The first draft; Reconstructing the final draft; Business letters and memo formats; Appearance; Persuasive letters; sales letters; collection letters; office memorandum. Report writing: Introduction to a proposal, short report and formal report, Report preparation. Oral presentation; Principles of oral presentation, Factors affecting presentation, Sales presentation, Training presentation, Conducting surveys, speeches to motivate, Effective presentation skills

Unit IV: Non –verbal aspects of communicating: Body language; kinesics proxemics, Para language. Effective listening; Principles of effective listening; Factors affecting listening exercise; oral written and video session
Interviewing skills: Appearing in interviews; Conducting interviews; Writing resume and letter of application.

Unit V: Modern Forms of Communicating: Fax; E-mail; Video conferencing; etc. International Communication: Cultural sensitiveness and cultural context; Writing and presenting in international situations; Inter-cultural factors in interactions; Adapting to global business.

PAPER – II
BUSINESS STATISTICS (C-102)

Objective

The purpose of the paper is to inculcate and analytical ability among the students

- Unit I:** Introduction: Meaning, Scope, Importance and limitation of statistics. Statistical investigation: Planning of statistical investigation, Census data, Statistical errors and approximation, Classification and tabulation of data frequency distribution.
- Unit II:** Statistical Average: Arithmetic, Geometric and harmonic means, Mode median, Qualities and percentiles, Simple and weighted averages. Uses and limitation of different averages.
- Unit III:** Dispersion and skewness : Range quartile deviation mean, Deviation and their coefficients, Standards deviation coefficient of variation skewness and its coefficients.
- Unit IV:** Correlation : Karl parson's coefficient of correlation, Probable error and interpretation of coefficient of correlation rank difference method and concurrent deviation method
- Unit V:** Analysis of time series: component of time series, Calculation of secular trend–moving average method and method of least squares. Index numbers: Utility of index numbers problems in the construction of index numbers simple and weighted index numbers, base shifting fishers ideal index numbers and tests of reversibility

PAPER – III
FINANCIAL ACCOUNTING (C-103)

Objective

To impart basic accounting knowledge as applicable to business

Course Inputs:

- Unit I:** Introduction to Accounting standards and IFRS, Human Resource Accounting, Inflation Accounting and Responsibility Accounting Theoretical concept only.
- Unit II:** Insolvency Accounts: Individual & Partnership firm (as per IBC_2016)
- Unit III:** Branch Accounts: Dependent Branch; Debtors system, Stock and debtors system; Final accounts system; Wholesale branch; Independent branch; Foreign branch; Departmental Accounts.
- Unit IV:** Hire – purchase and installment purchase system; Meaning of hire – purchase contract; legal provision regarding hire – purchase contract; Accounting records for goods of substantial sale values, and Accounting records for goods of small values ; Installment purchase system; After sales services.
- Unit V:** Royalties Accounts : Insurance claims

PAPER – IV
BUSINESS REGULATORY FRAMEWORK (C-104)

Objective

The objective of this course is to provide a brief idea about the frame work of Indian business laws.

- Unit I:** The Indian Contract Act, 1872 : Nature of contract classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration legality of object; agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract.
- Unit II:** Special contract: Indemnity; Guarantee; Bailment and pledge; Agency.
- Unit III:** Sale of goods act 1930 : Formation of contracts of sale ; Goods and their classification, Price; Condition, And warranties; Transfer of property in goods; Performance of the contract of sale; Unpaid seller and his rights, Sale by auction; Hire purchase agreement.
- Unit IV:** The consumer protection Act 1986 : Silent feature definition of consumer; Grievance redressal machinery.
- Unit V:** Limited liability partnership Act – 2008

PAPER – V
BUSINESS ECONOMICS (C-105)

Objective

This course is meant to acquaint the student with the principles of business economics as are applicable in business

- Unit I:** Introduction : Basic problems of an economy working of price mechanism.
- Unit II:** Elasticity of demand : Concept and measurement of elasticity of demand; Price, Income and cross Elasticities; Average revenue, Marginal revenue, And elasticity of Demand; Determinants of elasticity of demand; Importance of elasticity of demand
- Unit III:** Production function: Law of variable properties iso-quant; Economic regions and optimum factor combination; Expansion path; Return to scale; Internal and external economics and diseconomies; Ridge lines.
Theory of Costs: Short-run and long-run cost curves- Traditional and modern approaches.
- Unit IV** Market structure : Market structure and business decisions; Objectives of a business firm a perfect competition; Profit maximization and equilibrium of firm and industry short run and long run supply curves; Price and output determination practical applications. Monopoly; Determination of price under monopoly; Equilibrium of a firm; Comparison between perfect competition and monopoly; Multi-plant monopoly; Price discrimination. Practical application.
- Unit V:**
- a. Monopolistic competition: Meaning and characteristic; Price and output Determination under monopolistic competition; Product differentiation; selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition.
 - b. Oligopoly: Characteristics indeterminate pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly; Kinked demand curve.

PAPER – VI
BUSINESS ENVIRONMENT (C-106)

Objective

This course aims acquainting the students with the emerging issue in business at the national and international level in the light of the policies of liberalization and globalization.

- Unit I:** Indian business environment: Concept, Components, and Importance
- Unit II :** Economic trend (overviews) : Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance, Prices.
- Unit III :** Problems of growth : Unemployment; Poverty; Regional imbalances; Social injustices; Inflation paralled economy; Industrial sickness
- Unit IV:** Role of Government : Monetary and fiscal policy; Industrial policy; Industrial licensing Privatization; Devolution export – import policy; Regulation of foreign investment.
- Unit V:** Niti Aayog : Philosophy, Function and role of niti aayog.

B.COM. II
PAPER – I
COMPANY LAW (C-201)

PROVISIONS OF THE COMPANIES ACT, 2013 AND AMENDMENTS UP TO DATE RELATING
to

Unit -1: Introduction to Companies Act, 2013; Important Definitions; Incorporation of
(Relevant section 1 to 22) a company and matters incidental thereto

Unit -2: Prospectus and Allotment of Securities- Public Offer & Private Placement;
(Relevant section 23 to 87) Share Capital & Debentures; Acceptance of Deposits by Companies;
Registration of charges.

Unit -3: Management & Administration – Register of Members, Annual Returns,
(Relevant section 88 to 148) Annual General Meeting, Extra –ordinary General Meeting; Declarations and
Payment of Dividend ; Accounts and Audit of Companies.

Unit - 4: Directors –Appointment & Qualification; Meeting of Board and its powers;
(Relevant section 149 to 195) Prevention of oppression & Mismanagement.
&
(Relevant section 241to 246)

Unit - 5: Winding up – Modes of winding up, Winding up by Tribunal, Voluntary winding
up, (Relevant section 270 to 365) Official Liquidator

PAPER – II
COST ACCOUNTING (C-202)

Objective

This course exposes the students to the basic concepts and the tools used in cost accounting.

Course Inputs:

Unit I: Introduction: Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit.

Unit II: Basics of Material, Labour and Overhead cost:

- a. Concept of Material, Pricing of material issues; Treatment of material losses.
- b. Labour turnover ;Idle time and overtime; Methods of wage payment-time and piece rates;
- c. Classification and departmentalization of overhead, Absorption of overheads; Determination of overhead rates; Machine hour rate.

Unit III: Cost Ascertainment: Unit costing; Operating costing.

Unit IV: Job, Batch and Contract costing; Process costing including inter-process profit; Joint and By product.

Unit V: Cost Records: Integral and non-integral system; Reconciliation of cost and financial accounts.

PAPER – III
PRINCIPLES OF BUSINESS MANAGEMENT (C-203)

Objective

This course familiarizes the student with the basics of principles of management.

Course Inputs:

- Unit I:** Introduction : Concept, nature process and significance of management ; Managerial roles (Mintzberg); An overview of functional areas of management. Development of management thought ; Classical and neo-classical system : Contingency approaches.
- Unit II:** Planning : Concept, process , Types. Decision making- concept and process; Bounded rationality ; Management by objective ; Corporate planning ; Environment analysis and diagnosis ; Strategy formulation.
- Unit III:** Organizing : Concept, nature, process, and significance; Authority and responsibility relationship.
- Unit IV:** Motivating and Leading People at work : Motivation – concept; Theories-Maslow, Herzberg, McGregor, and Quchi; Financial and non-financial incentives. Leadership – concept and leadership styles; Leadership theories (Trannenbaum and Schmidt.); Likert’s System Management; Communication-nature process, Network and barriers; Effective communication.
- Unit V:** Managerial Control: Concept and process; Effective control system; Techniques of control –traditional and modern.

PAPER – IV
INCOME TAX (C-204)

Objective

It enables the students to know the basics of Income Tax and its implications.

Course Inputs:

- Unit I:** Basis Concept: Income, Agricultural income, Casual income, Assessment year, Previous year, Gross total income, person; Tax evasion, Avoidance and tax planning.
- Unit II:** Basis of Charge: Scope of total income, Residence and tax liability, Income which does not form part of total income.
- Unit III:** Heads of Income: Salaries; Income from house property; Profit and gains of business or profession, Including provision relating to specific business; Capital gains; Income from other sources.
- Unit IV:** Computation of Tax Liability: Computation of total income and tax liability of an individual Aggregation of income; Set-off and carry forward of losses; Deduction from gross total income.
- Unit V:** Tax Management: Tax deduction at source; Advance payment of tax; Assessment procedures; IT Authorities.

PAPER – V
FUNDAMENTALS OF ENTREPRENEURSHIP (C-205)

Objective

It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.

Course Inputs:

- Unit I :** Introduction : The entrepreneur ; Definition ; Emergence of entrepreneurial class; Theories of entrepreneurship ; Role of socio-economic environment ; Characteristics of entrepreneur ; Leadership; Risk taking ; Decision-making and business planning.
- Unit II:** Promotion of a Venture: Opportunities analysis; External environmental analysis-economic, social, and technological; Competitive factors; Legal requirements for establishment of a new unit, And raising of funds; Venture capital sources and documentation required.
- Unit III:** Entrepreneurial Behaviour: Innovation and entrepreneur; Entrepreneurial behavior and Psycho-Theories , Social responsibility.
- Unit IV:** Entrepreneurial Development Programmes (EDP): EDP, Their role, Relevance, And achievements; Role of Government in organizing EDPs; Critical evaluation.
- Unit V:** Role of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, Generation of employment opportunities, Complimenting and supplementing economic growth, Brining stability and balanced regional development of industries; Role in export promotion and import substitution, Forex earning, and augmenting and meeting local demand.

PAPER – VI
PUBLIC FINANCE (C-206)

Objective

The objective of this course is to provide basic knowledge about various intricacies for Public finance

Course Inputs:

- Unit I:** Meaning & Scope of Public Finance Public Finance Vs Private Finance, Principle of Maximum Social Advantage, Public Budget, Techniques of Budgeting (ZBB PBB), Deficit Financing.
- Unit II:** Public Expenditure: Meaning & Nature Wanger's views on increasing state activities Wiseman-peacock hypothesis, Cannons and classification of public expenditure effects on production, Distribution and economic stability.
- Unit III:** Public Revenue: Main sources of revenue, Tax revenue, Direct and Indirect Taxes, Progressive, Proportional & Regressive Taxes, Value added tax, The Division of tax burden, Incidence of a tax, Effect on production & distribution
- Unit IV:** Public Debts: Role and classification of Public debts and methods of their redemption.
- Unit V:** Indian Public Finance: Financial Federalism under constitution, Financial Adjustment in India, Finance Commission, Review of Indian Tax System Budgetary Procedure and Financial Control in India.

B.COM. III
(PAPER – I)
CORPORATE ACCOUNTING (C-301)

Objective

This course enable the students to develop awareness about corporate accounting in conformity with the provisions of companies Act.

Course Input

- Unit I:** Issue of Shares and Debentures: Issue, Forfeiture and re-issue of shares, Redemption of preference shares; Issue and redemption of debentures
- Unit II :** Accounting for special issue : Bonus issue, Employee's stock option plan, Buy back of shares.
- Unit III :** Valuation of goodwill and shares, Underwriting of shares .
- Unit IV:** Final accounts :As per latest format Prescribed under companies Act, 2013.
- Unit V:** Consolidated balance sheet of holding companies with one subsidiary only.

PAPER – II
AUDITING (C-302)

Objective

This course aims at imparting knowledge about the principal and methods or auditing and their applications .

Course Inputs

- Unit I :** Introduction: Meaning and objective of auditing; Types of audit; Audit programme; Audit notebooks; Working papers and evidences; Consideration for commencing an audit; Routine checking and test checking; Internal check system; Internal audit and Internal control.
- Unit II:** Audit Procedure: Vouching; Verification of assets and liabilities.
- Unit III:** Audit of companies: Company auditor appointment, Powers, Duties and Liabilities. Removal of auditor as per provision of the companies Act 2013
- Unit IV:** Auditor's report-clean report and qualified report.
- Unit V:** Recent trends in auditing: Nature and significance of cost audit; Tax audit, management audit.

PAPER – III
PRINCIPLES OF MARKETING (C-303)

Objective The objective of this course is to help students understand the concept of marketing and its applications.

Course Inputs

Unit I. Introduction: Nature and scope of marketing; Importance of marketing as a business function and in the economy; Marketing concept: Traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.

Unit II. Consumer Behavior and market Segmentation: Nature, Scope, And significance of consumer behavior; Market segmentation- concept and importance; Bases for market segmentation.

Unit III. Product: Concept of product, Consumer and industrial goods, Product planning and development; Packaging. Role and Functions; Brand name and trade market; After sales service; Product life cycle concept.
Price : Importance of price in the marketing mix; Factors affecting Price of a product/service; Discounts and rebates.

Unit IV. Distributions channels and physical Distribution: Distribution channels- Concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler. Promotion Methods of promotion; Optimum Promotion mix; Advertising media-their relative merits and limitation; Characteristics of an affective advertisement; Personal Selling as a career.

Unit V. International Marketing: Nature, Definition and scope of international marketing; Domestic marketing vs. international marketing; International marketing environment –external and inernal.

Identifying and selecting foreign market: Foreign market entry mode decisions.

PAPER – IV
ECONOMIC LAWS (C-304)

Objective It will provide a basic knowledge of Economic laws to the learners.

Unit I: Securities Laws: SEBI Act, 1992; Depositories Act. 1996.

Unit II: Environmental Laws: The Environment Protection Act, 1986; water (Prevention & control of pollution) Act, 1974, Air (Prevention control of Pollution) Act, 1981; NGT Act, 2010

Unit III. IPR Laws: Trade Mark Act, 1999; Patents 1970 The designs Act 2000; Indications of Goods (Registration & Protection) Act, 1999; copy right Act, 1957

Unit IV: Foreign exchange & Anti-corruption Laws: FEMA 1999; Prevention of Money Laundering Act, 2002.

Unit V: Industrial Laws: Factoreis Act 1948 ; Industrial Disputes Act, 1947.

PAPER – V
E-COMMERCE (C-305)

- Objective :** To enable the student to become competent to understand the mechanism for excelling in E Commerce based employment and self-employment opportunities.
- Unit I.** Introduction : Introduction to E commerce and Definition, E-commerce based activities, Goals of E-commerce, Technical components of E-commerce, Functions, Advantages and disadvantages of E-commerce Scope of E-commerce, Electronic commerce Application Framework of E-commerce, Supply chain Management Electronic commerce and Electronic Business.
- Unit II:** Planning on-line Business: Nature and dynamics of the internet. Electronic business models: B2B, B2C, C2C, C2B, website Design : Websites as market place E-commerce, Pure online vs. brick and click business; Assessing requirements for an online business designing, developing and deploying the system.
- Unit III:** Technology for online-Business: Internet and its Evolution, IT Infrastructure, Middleware Domain names, Contents : Text and integrating E-business applications. component of internet information technology structure, Development of internet, Extranet and their Differences.
- Unit IV:** Operations of E-commerce: online-payment mechanism; Electronic Payment system; Payment Gateways; Visitors to website ; Tools for promoting websites; Risk management options for e-Payment Systems.
- Unit V:** Security and legal Aspects of E-commerce: Threats in E-commerce, Security of clients and Service-Provider, Cyber Laws-Relevant Provisions of information Technology Act 2000, offences, Secure electronic records and digital signatures Penalties and adjudication.

PAPER – VI
MANAGEMENT ACCOUNTING (C-306)

Objective : To enable the students to understand the practical knowledge of decision making accounting Which is related to the management.

Unit I: **Introduction:** Meaning, Nature, Scope and Function of management Accounting; Role of Accounting ;Management Accounting Vs. Financial Accounting ;Tools and Techniques of management Accounting.

Unit II: Budgetary Control ; Meaning of Budget, Budgeting and budgetary control; Objectives ,Merits and limitations of budgetary control; Types of budget: Fixed and flexible budget; Zerobard Budget ;Performance budgeting.

Unit III : Funds flow and cash flow analysis ; Ratio analysis funds flow analysis and cash flow analysis as per accounting standards; Ratio analysis classification and limitations.

Unit IV: Standard costing and analysis of variances: Meaning and nature of standard cost; Advantages and applications ; Steps in standard costing ;Variance analysis-material, Labour, Overhead and sales variances

Unit V : Marginal Costing: Concept meaning and nature of marginal cost; Marginal cost as a tool of decisions making ; Marginal costing Vs absorption costing; Break-even analysis; Exploring new markets; Make or buy decisions and shut down decisions.

20/9/18

Following changes have been approved by Board of Studies in the Syllabus of M.Com course from the academic session 2018-19 onwards. in its meeting held on 04.07.2018 at committee room C.C.S University campus Meerut.

1. In I-1002 'Direct Taxes'
Unit V replaced by the following - Tax Planning and Tax Management, Tax Avoidance and Tax Evasion.
2. In I-2002 'Indirect Taxes' Entire paper is replaced by a New paper "Goods & Service Tax. (Annexure-1)
3. In I-2004 'Corporate Laws' Entire paper is replaced by new paper "Corporate Law and Governance. (Annexure-2)

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**M.COM. II SEMESTER
GOODS & SERVICE TAX (I-2001)**

Learning Objective: To provide students a sound knowledge of principles and provisions of GST.

Unit I: **Introduction** : Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST Structure of GST (SGST,CGST,UTGST & IGST); GST Council, GST Network, State Compensation Mechanism.

Unit II: **Levy and collection of GST** : Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, Taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

Unit III: **Input Tax Credit & Value of Supply** : Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credits in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work. Valuation procedures.

Unit IV: **Registrations & Assessment Procedures** : Registrations, Tax Invoice, Credit and Debit Notes, GST Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

Unit V: **Special Provisions:** Taxability of E-commerce, Anti-Profiteering, Avoidance of dual control, E-way bills, Zero-rated supply, Offences and Penalties, Appeals.

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CORPORATE LAW AND GOVERNANCE: (I-2004)

Unit I : The Insolvency and Bankruptcy Code , 2016

Unit II : The Competition Act , 2002

Unit III : Documentation & Filing relating to ROC and MCA - 21

Unit IV : **Corporate Governance 1.** Conceptual Framework of corporate Governance; Principles of corporate of Governance; Theories of Corporate Government; Legislative and Regulatory Frameworks of Corporate Government n in India. , Business ethics Vis-a-cis CG.

Unit V : **Corporate Governance 2.** Codes and Practices in Corporate-Government in India; Bost Practices of Corporate-Government ; Case studies on corporate Government Inidan Prospective.

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CH. CHARAN SINGH UNIVERSITY, MEERUT
MASTER OF COMMERCE (M.Com) REGULAR



SYLLABUS AND SCHEME OF EXAMINATION FOR M.COM. REGULAR

(Effective From Academic Year 2019-20 and Onwards)

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(Dr. Rakesh Sharma.)

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CH. CHARAN SINGH UNIVERSITY, MEERUT
M.COM. SYLLABUS
 (Effective From Academic Year 2019-20 and Onwards)

Semester: I

Code No.	Title of Paper/Course	Internal Marks	External Marks	Total Marks
I : 1001	Management concept and organizational Behavior	50	50	100
I : 1002	Direct tax- Law and Practice	50	50	100
I : 1003	Statistical Analysis	50	50	100
I : 1004	Financial Management	50	50	100
Total				400

Semester: II

Code No.	Title of Paper/Course	Internal Marks	External Marks	Total Marks
I : 2001	Indirect Taxes-GST and Custom Law	50	50	100
I : 2002	Corporate Financial Accounting	50	50	100
I : 2003	Corporate Laws and Governance	50	50	100
Total				300

Semester: III

Code No.	Title of Paper/Course	Internal Marks	External Marks	Total Marks
I : 3001	Operations Research	50	50	100
I : 3002	Research Methodology	50	50	100
I : 3003	Strategic Management	50	50	100
I : 3004	Project Based Viva-Voce			100
Total				400

Semester: IV

Code No.	Title of Paper/Course	Internal Marks	External Marks	Total Marks
I : 4001	Managerial Economics	50	50	100
	Elective I of Elective Group	50	50	100
	Elective II of the same Elective Group (Both Papers of any one Elective Group to be opted by the student)	50	50	100
Total				300

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Elective Groups

Finance Group

I : 4002	Security Analysis & Portfolio Management	50	50	100
I : 4003	Securities Laws & Capital Markets	50	50	100

Marketing Group

I : 4004	Marketing Management	50	50	100
I : 4005	International Marketing	50	50	100

Human Resources Management Group

I : 4006	Human Resource Management	50	50	100
I : 4007	Industrial Relations & Labour Laws	50	50	100

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Max. Marks 100

M.COM. I SEMESTER
MANAGEMENT CONCEPT AND ORGANIZATIONAL BEHAVIOUR (I-1001)

Learning Objectives: To help students to understand the conceptual framework of Management and Organisational Behaviour, Motivational Techniques, Leadership Traits and Theories.

Unit I: Managerial Functions: Planning-concept, significance, types; organising - concept, principles, Theories, Types of organisations, Authority, Responsibility, Power, Delegation, Decentralization, Staffing, Coordinating; Control-Nature, Process and techniques.

Unit II: Organisational Behavior : Organisational behaviour – concept and significance; Relationship between management and organisational behaviour; Emergence and ethical perspective; Attitudes; Perception; Learning ; Personality; Transactional Analysis.

Unit III: Motivation: Process of motivation ; Theories of motivation-need hierarchy theory ; theory X and theory Y, Two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.

Unit IV: Group Dynamics and Team Development: Group dynamics-definition and importance, Types of groups, Group formation; Group development, Group composition Group performance factors; Principle-centered approach to team development.

Unit V: Leadership: Concept, Leadership styles, Theories – trait theory, Behavior theory, Fielder's contingency theory ; Harsey and Blanchard's situational theory ; Managerial grid; Likert's four systems of leadership.

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Direct Tax - Law and Practice (I: 1002)

Learning Objective: This course aims at making students conversant with the concept of corporate tax planning and also its implications for corporate management. It also aims at the filing of ITR and taxation of international transactions and non-residents.

Unit I: Income Tax Act, 1961 – special provisions relating to assessment of companies only.

Unit II: Introduction to tax management: concept of tax planning, tax avoidance and tax evasion, tax planning for new business-tax planning with reference to location, nature and form of organization of new business.

Unit III: Tax planning for financial management decisions: tax planning relating to capital structure decisions and dividend policy.

Unit IV: Filing of return of Income: Types of ITRs and procedure of their filing. Return of income, compulsory filing return of income, Return of loss, provision relating to belated return, revised return etc, fee and interest to default in furnishing return of income.

Unit V: Taxation of international transactions and non-residents under the Income tax act, 1961: Specific provisions relating to non residents: double taxation relief; transfer pricing and Advance rulings.

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Max. Marks 100

STATISTICAL ANALYSIS (I- 1003)

Learning Objective: To learn the tools of decision making, Forecasting, Planning and teaching the Practical Use of Statistics in Research.

Unit I: Probability Theory: Classical, Relative and subjective probability, Addition and Multiplication Rules, Conditional probability, Baye's Theorem, Bernoulli's Theorem and Mathematical Expectation.

Unit II: Theoretical Frequency Distribution: Binomial Distribution, Poisson distribution and Normal Distribution, their Characteristics and Application.

Statistical Decision Theory: Decision Environment, Expected Profit Under Uncertainty, Expected Monetary Value, Risk, Decision Tree, Utility Theory.

Unit III: Sampling: Large Sample: Test of Hypothesis in Variables and Attributes-Z Test **Small Samples:** Test of Significance in t-test, F-test, and Z-test

Unit IV: Analysis of Variance: One way and Two Way Classification, Design of Experiment. **Simulation :** Process of Simulation, Monte Carlo Simulation, Simulation of an Inventory System.

Unit V: Association of Attributes: Two Attributes Only, Chi Square Test

Interpolation And Extrapolation : Binominal, Newton and Langrange's Method.

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Max. Marks 100

FINANCIAL MANAGEMENT (I- 1004)

Learning Objective: To provide expert knowledge and application of Financial Management in present business environment.

Unit I: **Introduction:** Meaning, Nature, Scope and objectives of financial Management; Finance Functions; Time Value of Money; Risk and Return.

Unit II: **Capital Budgeting Decisions :** Nature, Importance and process of Capital Budgeting; Techniques – Pay Back Method, Discounted Pay- Back Method ; ARR Method ; NPV Method ; IRR Method ; Terminal Value Method ; Capital Method ; Capital Rationing and Risk Analysis in Capital Budgeting.

Unit III: **Cost of Capital and Financing Decisions:-** Cost of Long Term Financing ; Estimation of components of Cost of capital; Methods of calculating cost of Debt, Cost of Preference shares, Cost of Equity, Cost of Retained Earnings, Weighted Average Cost of Capital and Marginal Cost of capital, Theories of capital Structure, Leverage-Measurement and effects on Profit; Determinants of capital Structure.

Unit IV: **Working Capital Decisions:** Concept of working capital; Operating cycle & cash cycles; Risk- Return trade off ; Sources of short term Finance ; Working capital Estimation.

Unit V: **Dividend Decisions :**Issues in dividend decisions; Walter's valuation Model , Gordon's Growth Model, Capital Asset Pricing Model, Modigliani and Miller Theory, Cash and stock dividends, Dividend Policy and Determinants of dividend.

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Max. Marks 100

M.COM. II SEMESTER
Indirect Taxes- GST & Custom Law (I: 2001)

Learning objective : To provide the expert knowledge of GST and Custom Law.

- Unit I: Introduction:** Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Major Defeat in the structure of Indirect Taxes prior to GST; Structure of GST (SGST,CGST,UTGST & IGST); GST Council, GST Network, State Compensation Mechanism.
- Unit II: Levy and collection of GST:** Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.
- Unit III: Input Tax Credit & Value of Supply:** Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credits in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work. Valuation Procedure.
- Unit IV: Registrations & Assessment Procedures** Registrations, Tax Invoice, Credit and Debit Notes, GST Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.
- Unit V: Customs Law:** Introduction Levy and collection duties: Taxable Events: custom duties Classification and Valuation of Import and Export Goods; Assessment; Abatement and Remission of Duty; Exemptions; Refund and recovery.

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Max. Marks 100

CORPORATE FINANCIAL ACCOUNTING (I-2002)

Learning Objective: To make students understand Advanced Accounting issues and practices.

Unit I: Corporate Restructuring: Accounting Issues relating to Amalgamation and Reconstruction as per Accounting Standards; Merger and Demerger; Accounting in the books of Transferor and Transferee companies, Internal Reconstructions.

Unit II : Consolidation of Accounts : Accounting Treatment and Consolidated Financial Statements of Holding companies having more than one subsidiary company, Chain Holdings.

Unit III : Valuation of Intangible Assets : valuation of Goodwill and other intangible Assets Technique and Methods.

Unit IV : Corporate Financial Reporting : Various requirements of Corporate Reporting , Value Added Statement, Economic value added, Market value added, share holder's Value added.

Unit V : Inflation Accounting Liquidation of Companies.

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CORPORATE LAWS AND GOVERNANCE: (I-2003)

Learning Object: To have a good understanding of recent corporate laws and Corporate Governance.

Unit I : **The Insolvency and Bankruptcy Code , 2016** – Important definitions , Powers and functions of Insolvency and Bankruptcy Board of India (IBBI). Process of Insolvency and Bankruptcy. concept of Information Utility and Insolvency Professionals . Resolution Plan . Liquidation Under IBC. Process of Voluntary Winding up under the Insolvency and Bankruptcy Code, 2016

Unit II : **The Competition Act , 2002-** Important Definitions and Provisions of the Act.

Unit III : **The Companies Act , 2013** -- Procedural Aspects relating to preparation and alteration of Memorandum of Association and Articles of Association; Appointment and Removal of Directors and Auditors : Meetings of the company- Procedure.

Unit IV : **Corporate Governance I:** Conceptual Framework of Corporate Governance: Principles of Corporate Governance: Theories of Corporate Governance: Legislative and Regulatory Frameworks of Corporate Governance in India. . Business ethics Vis-a-vis Corporate Governance.

Unit V : **Corporate Governance II:** Codes and Practices in Corporate Governance in India ; Best Practices of Corporate Governance : Case studies on corporate Governance in Indian Perspective.

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**M.COM. III SEMESTER
OPERATIONS RESEARCH I - 3001**

Learning Objective: The students should know the Applicability and use of Operations Research in diverse field. The need for Operation Research in making effective decisions and to classify models frequently used in Operations Research.

Unit I: **Introduction** : Meaning and Importance of Operations Reserch, Production Planning and Control. Learning Curve theory : Learning Curve Ratio, Learning Coefficient, Learning Curve Equation , Learning Curve Application.

Unit II : **Linear Programming I:** Mathematical Formulation of the Problem, Graphic Solution, Simplex Method – Maximization and Minimization.

Unit III: **Linear Programming II:** Transportation Problem : Initial Solution, North West Corner Rule, Least Cost Method, Vogel's Approximation Method, Optimality Test , Degeneracy, unbalanced Problems.

Unit IV: **Assignment Problem** : Assisgnment Algorithm, Unbalanced Assignment Problem, Maximization Problems.

Queuing Theory : Introduction, Benefits, Single Channel Queuing Model.

Unit V : **Job Sequencing** : Introduction, Solution of Sequencing Problem, Johnsan's Algorithm of scheduling n-Jobs on two machines.

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RESEARCH METHODOLOGY (I- 3002)

Learning objective: To make the student aware of the methodology of research.

Unit I: Understanding Research : Definition, Meaning, Characteristics, Objective and Motivation Research, Types of Research, Research in Decision Making, Role of Research in Various Areas, Limitations of Research.

Unit II: Scientific Methods of Research: Definition, Characteristic and Basis of Scientific Method, Basis of Scientific Method, Components of Scientific Approach, Bias and Prejudice in Scientific Research.

Unit III: Formulating Research Problem and Hypothesis : Research Process/ Planning Process, Research Problem-Need of Defining, Points to Ponder on Research Problem, Time and Space of Co-ordination, Environment Conditions, Hypothesis Testing, Research Design.

Unit IV: Methods of Research : Interview-Definition, Meaning, Type, Advantage and Limitation; Questionnaire-Meaning Purpose, Types, Formulation, Advantage and Disadvantage; Survey- Definitions, Meaning, objective, Characteristics, types, planning, limitation and advantages; Experiment –Meaning, objective, Advantage and Disadvantage; Basic Principles of Experimentation, Experimental Designs.

Unit V: Scaling and Attitudes Measurement Techniques : Attitudes, Attributes and Beliefs, Attitudes Measurement, Scaling Techniques, Types of Scales, Selection of an Approximate Scale, Limitations of Attitudes Measurement Scales.
Data Presentation Processing and Analysis: Editing, Coding, Classification, Tabulation, Analysis and Interpretation of Data.

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Max. Marks 100

STRATEGIC MANAGEMENT: I 3003

Learning Objective: To enhance decision making abilities of students with situation of a dynamic business environment.

- Unit I: Introduction to strategic Management** Introduction, Concept, Importance & Nature of Strategic Management, Strategic Evaluation and Control Process. Strategic Planning Process. Issue in Strategic Evaluation and Control Process. Issue in Strategic Decision-Making Strategic Management in Different Functions of Management. Organization's Vision and Mission, Goals and objective. Value & Ethics. Data Vs. Information.
- Unit II: Corporate Level Strategies** :Concept and Significance. Strategy vs. synergy. Strategic levels in Organization. Need and types : Stability strategies, Diversification strategies, Retrenchment strategies, Turnaround strategies, Divestment strategies, Business level strategies.
- Unit III: Functional Strategies** : Need & Types of Functional Strategy- Human Resource Strategy, Marketing Strategy, Production Strategy, R & D Strategy, Strategic Alliance , Mergers & Acquisitions.
- Unit IV: Environmental Scanning and Appraisal** Internal and External Environment , Environmental Scanning, Environmental Analysis, Environmental Appraisal. Strategic Choices & Implementations.
- Unit V: Model for Strategic Analysis** :Mc Kinsey 7s Model, The Emerging Theory of Manufacturing, Michael Porter's Model for Industry Analysis, Value Chain Approach , BCG Matrix, GE Model, PIMS Model, SWOT Analysis.

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Project based Viva Voce (I: 3004)

Students will select a topic of his/her choice to prepare a project report which will be submitted by the student to the Department/College before IIIrd semester examination. This project report in to be evaluated by a board of examiners appointed by the University, consisting of one internal and one external examiner. The board of examiners will conduct the Viva-Voce examination based on the project report of the student.

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Max. Marks 100

**M.COM. IV SEMESTER
MANAGERIAL ECONOMICS (I- 4001)**

Learning objective: This course develops managerial perspective to economic fundamentals as aid to decision making under given environmental constraints.

- Unit I:** **Introduction:** Nature and scope of managerial economics, Fundamental economic concepts-incremental principle, Opportunity cost principle, Discounting principle, Objectives of a firm, Economic theory and managerial theory,
- Unit II:** **Demand and the Firm :** Consumer Behaviour - Cardinal and Ordinal approaches, Indifference approach, Equi-marginal Principle, Revealed preference approach, Consumer's Equilibrium, Demand for consumer durables, Demand forecasting techniques.
- Unit III:** **Production and Cost :** Production-Law of variable proportion, Returns to scale. Production function, Producer's Equilibrium, Isoquants, Isocost.
Cost function: Classification of costs, Short run cost functions, Relationship between return to scale and return to a factor, long run cost functions.
- Unit IV:** **Market and Pricing :** 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. Pricing practices, Price discrimination, International price discrimination and dumping, Transfer pricing.
- Unit V:** **Business cycle :** Nature and phases of a business cycle, Theories of business cycle- Cobweb, Samuelson and Hicks theories.

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Max. Marks 100

SECURITIES ANALYSIS & PORTFOLIO MANAGEMENT (I- 4002)

Learning objective: Student should have an expert knowledge of securities analysis and portfolio management.

- Unit I:** **Introduction:** Nature and scope of investment analysis, elements of investment, avenues of investment, approaches to investment analysis, concept of return and risk, measurement of return and risk. Financial assets: types and their characteristics, sources of financial information. New Financial Instruments.
- Unit II:** **Valuation of Securities:** Bonds, debentures, preference shares and equity shares, fundamental analysis- Economic analysis, industry analysis and company analysis.
- Unit III:** **Technical Analysis:** trends, indicators, indices and moving averages applied to technical analysis. Efficient market hypothesis: weak, semi-strong and strong market and its testing techniques.
- Unit IV:** **Portfolio Analysis :** estimating rate of return and standard deviation of portfolio, effect of combining the securities, Markowitz risk-return optimization, single index model or market model, portfolio total risk, portfolio market risk and unique risk,. Simple Sharpe's optimization solution.
- Unit V:** **Portfolio Performance Evaluation:** Measure of return, risk adjusted measure of return ,market timing, evaluation criteria and procedures. Portfolio diversification.

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Max. Marks 100

SECURITIES LAWS & CAPITAL MARKETS (I- 4003)

Learning objective: To make the learners aware of the prevailing Securities laws and have an understanding of Indian capital market.

- Unit I:** **Securities Contracts(Regulations)Act 1956** : Objectives of the Act, Important Definitions, Provisions relating to Public issue and listing of securities.
- Unit II:** **Securities and Exchange Board of India Act, 1992:** Objectives, powers and functions of SEBI; Securities Appellate Tribunal; Penalties and Appeals.
- Unit III:** **Depositories Act, 1996:** Objectives and important provisions of the Act; Dematerialization & Re-materialisation; Depository Process.
- Unit IV:** Primary Capital Market : Important instruments and intermediaries, capital Market Investors–Domestic Financial Institutions(DFI), Qualified Institutional Buyers(QIB), Foreign Portfolio Investors(FPI), Private Equity, Angel Funds, High Net Worth Individuals, Venture Capital, Pension Funds, Alternative Investment Funds.
Capital Market Instruments- Equities, Preference Shares, Shares with Differential Voting Rights, Corporate Debt, Foreign Currency Exchangeable Bonds (FCEB), Indian Depository Receipts (IDR), Derivatives and Warrants.
Aspect of Primary Market-Book Building, Green Shoe Option.
- Unit V:** Secondary Capital Market : Development of Stock Market in India, Stock Market and its operations, Trading Mechanism, Basis of Sensex and Nifty, Surveillance Mechanism, Risk management in secondary market.

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Max. Marks 100

MARKETING MANAGEMENT I- 4004

Learning Objective: The objective of this course is to facilitate the understanding of the conceptual framework of marketing and its application in decision making under various environmental constraints.

Unit I: Introduction: Nature and Scope of marketing, Core Concepts, Marketing environment - macro and micro components and their impact on marketing decisions.
Buyer behavior and factors affecting buyer behavior, Consumer buying decision process, industrial buying decision process.
Market segmentation, targeting and positioning.

Unit II: Product and Pricing decision : Concept and Classification of product, Product mix
Major product decisions- branding, packaging, labeling, New product development, product life cycle. Pricing: pricing objectives, factors affecting pricing, pricing strategies:

Unit III: Distribution(Place) and Promotion decision : Concept of Channels of Distribution , Functions and types of distribution channels, Channel management decisions, Distribution logistics, channel integration.
Promotion: Concept of Integrated marketing communication, promotion mix-- Advertising, Personal selling, Sales promotion, Publicity and public relations.

Unit IV: Marketing Planning, Organization and control: marketing planning process, methods of organizing marketing department, Ethical and legal aspects of marketing, marketing audit and marketing control.

Unit V: Trends in marketing: Social marketing, marketing of services, Green marketing digital marketing, customer relationship marketing, rural marketing and other emerging trends in marketing.

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International Marketing (I- 4005)

Learning Objective: The objective of this course is to make the students understand the conceptual framework of international business and familiarize them with trends and developments in the international arena.

- Unit I:** **Introduction to international marketing:** Nature and Importance of international marketing, Transition from domestic to international marketing, Modes of entry in international markets, International market orientation-EPRG framework, Characteristics of MNCs, International Product life cycle.
- Unit II:** **International marketing environment:** Internal environment, External environment: geographical, Demographic, Economic, Socio-cultural, Political and legal environment.
Business culture around the world, marketing strategy adaptations.
- Unit III:** **International marketing planning:** international market selection, international marketing research.
International Organizing and control: issues in international marketing planning, International marketing information system, Organizing and controlling, International marketing operations.
- Unit IV:** **International marketing Mix Decisions:**
Product decisions : Product planning for global markets, Standardization vs. product adaptation, New product development, Management of international brands, Packaging and labeling
Pricing decisions: International pricing policies and strategies.
Promotion decisions: International advertising, Personal selling, Sales promotion and public relations.
Distribution channels and logistics: functions and types of channels, Channel selection decision, international logistics decisions.
- Unit V:** **Emerging issues and developments in international marketing:** ethical and social issues in international marketing , information technology and international marketing, Development and scope of international law and regional economic groupings.

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Max. Marks 100

Human Resource Management (I- 4006)

Learning Objective: To Provide expert knowledge of principles and practices of Human Resource Management required for management of business organizations.

- Unit I:** **Introduction:** Concepts and evolution of Human resource management, Human resource management functions, Human resource management in dynamic environment. Human Resource Planning :-Concept, Process of Human resource Planning, Forecasts-demand analysis, Quantitative and Qualitative aspects of Human resource planning. Concept of Job analysis and Job description. Recruitment and selection:- Process and policies, Induction and Placement.
- Unit II:** **Human Resource Training and Development :** Identification of training needs, Learning Principles of Training, Types of Training, Training Methods. Executive Development Programmes, Training vs Development, Carrer planning and succession planning.
- Unit III:** **Compensation Management :** Nature of employee benefits-statutory and customary, Wage plans and policies, Profit sharing and incentive plan, Compensation package and terminal benefits, Impact of compensation and Employees benefits and Organizational effectiveness, Employee benefit programmes.
- Unit IV:** **Performance Appraisal :** Concept, Process of Performance Appraisal, Methods and Limitations, Performance Appraisal Practices in India.
- Unit V:** **Human Resource Organisation:** Line and staff relationship, Morale and Productivity, Creating conductive work environment.

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INDUSTRIAL RELATIONS & LABOUR LAWS (I-4007)

Learning Objective: To Provide conceptual frame work of Industrial Relation, To make Student aware with the Indian Labour legislation and To make students aware with the basic requirement and mandate of labour legislations.

Unit I: Structure and Evolution of Industrial Relations: Concept, Nature and models of IR: Major contemporary developments in global economy and its impact on industrial relations scenario in India.

Unit II: Trade Unionism, Negotiations and Collective bargaining: Concept of Trade unionism , Development of trade unionism, Functions, Types and structure, Problem and Suggestive remedial measures of trade unions.
Collective bargaining: Nature and functions; Types of bargaining; Collective bargaining in the Indian context; Negotiating a collective bargaining agreement.

Unit III: Industrial conflict & disputes Resolutions - Concept , forms of Industrial conflicts, Dynamics of conflicts and collaborations, Trends in industrial conflict Nature, Causes and Types of Industrial disputes.
Industrial disputes : preventive machinery
Industrial disputes : settlement machinery

Unit IV: Factories Act, 1948 and the Employee's compensation Act, 1948, Important provisions

Unit V: Trade Union Act 1926 and the Industrial Disputes Act,1947, Important provisions

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