

MATS UNIVERSITY



MASTERS OF COMMERCE PROGRAMME

MCOM (FINANCE)

Based on CBC

2015 on wards

SEMESTER PATTERN

THE COURSE

M.COM PROGRAMME (M.COM -FINANCE)

Commerce has been a versatile subject of study from its beginning. The course content of its academic programs at the master level has always enjoyed the needed skill orientation. The commerce programs have often been perceived fairly strong in fetching jobs in the business-trade-industry sector. In spite of the business environment having become more volatile and complex, M.Com programs still continue to be the fancy of students at all levels. Attempts have been made at various levels to revitalize this M.Com program by way of enhancing the import from management based courses and information technology sector. Special care has been taken to include courses aimed at enhancing skills in computer applications and quantitative analysis. A vital provision has also been made for giving practical training and facing real situation in various industrial fields, summer internship is included as a core course in semester III and preparation of Project report in semester IV.

In fact, this is a Finance specialty master level program which is backed by a course structure and course content potentially worthy of providing the needed skill up-gradation matching conceivable jobs. In the process of framing this course curriculum, maximum attention was given to include all vital and relevant course details as feasible and possible. Necessary value additions are included at every semester to keep the course more vibrant. For all intents and purposes, this M.Com program is essentially of professional nature, offering higher specialization in the area of Finance. While framing the course details, emphasis has been on skill-up gradation appropriate to the area of specialization i.e., **finance**. And also the level of each topic is clearly mentioned which gives adequate clarity to faculty as well as the students.

This programme is at par with the program Master of Finance and Control (MFC) famed taking into consideration with the amended nomenclature prescribed by UGC for the programme Master of Finance and Control. It is a **value added specialty masters of commerce programme** which is at par with any other professional programmes in the field of Finance & Control and Capital Markets. **This course is now restructured as per CBCS. Pattern.**

Scope and Content

1. The Regulation and policies documented here are applicable for M.Com –Finance Programme offered by MATS University.
2. The Regulations and Policies given here are in addition to the rules and regulations notified at the time of admission.
3. The University authority may modify, add, delete, expand or substantiate any part of the Regulations and Policies without the prior approval of the student.

Course Matrix

The two year **M.Com Programme** is designed in **Semester pattern**. We offer **M.Com with specialization in Finance** which is in accordance with the present needs.

There are four semesters and each semester of the Programme will consists of the following course:

- a. Core Course**
- b. Discipline Specific Elective Course.**
- c. Project Work and Viva-Voce**
- d. Seminars**
- e. Value Additions**

a. Core Course:

Core Course comprise of subjects that form an integral part of the programme. These subjects provide a strong ground in basic disciplines of study. These are the general and compulsory subjects for all students of M.Com programme, irrespective of their specialization. The total credit hours for Core Course are 60 and total marks are 100 out of which 30 marks are for the internal assessment.

b. Discipline Specific Elective Course.

These are the selective papers meant for giving an in-depth knowledge in related fields. These subjects will make the students expertise in their special branch. The total credit hour for Core Course is 60 and a total mark is 100 out of which 30 marks are for the internal assessment.

c. PROJECT WORK AND VIVA-VOCE

Practical training is the most important part of the curriculum where the students will be given finishing touch to come out as a successful person. At the end of second semester the students should undergo a Summer Project that will give an exposure to the practical aspects prevailing in the industry. In forth semester there is a Project Work and Viva Voce which will help the students to improve their presentation and communication skills with proper understanding of the particular topic in which the research is conducted.

Project Work and viva-voce is based on specialization. It is included as a core course. Project Work will carry a total of 100 marks. Of this, 50 marks are for field work and study and 50 marks will be awarded towards the viva-voce examination. Successful completion of Project work is essential for all students.

d. Seminars:

Seminar on different topic has been included as n inevitable part of the programme. In Semester-III and Semester-IV, conducting and actively participating in Seminar is compulsory. Seminar consists of 5 credits in Semester-III and 5 Credits in Semester-IV and a total marks of 50 out of which 30 marks are for write-ups and 20 marks are for presentation.

e. Value Additions:

To develop the interpersonal skills, communication skills, negotiation skills and leadership skills different value addition courses are included in Semester-I and Semester-II. This will make the course more demandable, challenging, dynamic and vibrant. Critical subjects and issues not covered by the Core Courses and Elective Course are also considered for deciding value additions which will help the Students to get deep insight into various subordinate disciplines, which are important but not essential. A total of 10 credits are provided for Value additions which is divided into 5 credits in Semester-I and 5 Credits in semester-II. Following shall be included in value additions

- Public Speaking
- World of Marketing (Seminar)
- World of HRM (Seminar)

- CA's Office Management
- Financial Reporting in AGM
- Production and Materials Management
- IRDA Regulations (Guest Lecture) (Especially for Accounting & Banking Students (Insurance Regulatory Board)
- SEBI Regulations (Guest Lecture) (Especially for Accounting & Banking Students)
- ISO Requirements & Audit (Focus on Quality Audit with respect to ISO)
- An insight to Financial Engineering (Basics)
- Guide to frame a Business plan.
- B2 B E-Marketing and B2C E- Marketing (Especially for E-Com Students)
- Cyber laws (Especially for E-Com Students)
- Industrial visits (Specially in Financial Services, Auditing Firms, and Tax Planning firms)
- Works shops.

Assessment and Examination:

Credits: Total credit hours for the entire programme are 140, which will be awarded as shown in course matrix.

Admission criteria and eligibility:

The minimum qualification required to be eligible for admission is B.Com (Pass/Honors) or any equivalent qualification from a recognized Board or University.

The method of selection:

- a. Written Test
- b. Group Discussion
- c. Personal Interview

Examinations and assessment:

1. Examination shall be conducted at the end of each semester as per the Academic Calendar notified by MATS University.
2. The system of evaluation shall be as follows:
 - 2.1 Each course will carry 100 marks, of which 30 marks shall be reserved for internal assessment based on:
 - Mid Semester Examination - 10
 - Class Tests - 10
 - Attendance - 05
 - Assignment - 05
 - 2.2. The remaining 70 marks in each paper (Except Project work and Viva –Voce, Seminars and Value additions) shall be awarded on the basis of a written examination at the end of each semester.
 - 2.2 Examinations for courses shall ordinarily be conducted only in the respective odd and even Semesters as per the scheme of examinations. Regular as well as ex-students shall be permitted to appear/reappear in courses of odd semesters only at the end of odd semester and courses of even semesters only at the end of even semesters.
3. **Mid-term Examination:** In each semester there will be a Mid-semester Examination which is compulsory for all the students. Out of 30 internal marks, 1/3rd weightage is given for Mid-semester Examination.
4. **Term End Examination:** A Board of Examiners constituted as per the provisions in the statutes of MATS University will conduct term-end examinations. Maximum marks for all Courses will be 70.

CRITERIA FOR MARKS FOR M.COM. (Finance)

Internal Assessment shall be as per existing norms

Marks shall be as follows:

- There shall be two assignments per semester.
- There will be Class tests held by the faculty who teaches the subject.

Eligibility for Term-End examination.

Candidates fulfilling the eligibility criteria as per the ordinance and scored minimum attendance of 75% in each subject will be allowed to appear for Term End Examination.

Eligibility to Pass:

1. A student is declared to have passed in each courses if he/she secures at least 45% marks from Internal and external together.

2. Promotion of the student is not automatic and is also based on other regulations included in this document.

Grading System: Performance of the students will be shown on letter grades denoted by O,A,A+,B+B,C P and F.

Grading Criteria:

As per MATS University Rules.

Ranks:

Only candidates who have passed each of the semester examination at the first appearance shall be eligible for award of Ranks. The first ten ranks shall be notified.

Award of Qualification:

As per MATS University Rules.

Note:

1. When a student appears for the failed papers, the internal assessment marks originally secured by him/her will be carried forward.
2. The student must complete B.Com degree as per the provisions of the Statute.

Academic Integrity and Ethics:

1. A student who has committed an act of academic dishonesty will be deemed to have failed to meet the basic requirement of satisfactory academic performance. Thus, academic dishonesty is only a basis for disciplinary action but also is relevant to the evaluation of student's level of performance and progress.
2. Where there has been violation of basic ethos and principles of academic integrity and ethics, the Director/Board of Examiners/HOD may use their discretion in terms of disciplinary action.
3. Academic dishonesty includes, but is not necessarily limited, to the following:-
 - a. Cheating or knowingly assisting another student in committing an act of cheating.
 - b. Unauthorized possession of examination materials, destruction or hiding of relevant materials.
 - c. Act of plagiarism.
 - d. Unauthorized changing of marks or marking on examination records.

Attendance:

1. Students are required to attend and participate in all scheduled class sessions, Guest lectures, seminars workshops, outbound learning programs and club/ forum activities of both academic and non- academic nature.
2. A student is eligible for end-term examination, amongst other regulations, only if he/she has a minimum of 75% attendance in each subject individually.
3. Students may be dropped from the programs due to excessive and non-intimated absence.
4. Students must notify the HOD in writing, the reasons for absence, if any, from class sessions, activities and assessment components.
5. On notification of absences (including anticipated absences) the Director/ HOD would determine whether the absences could be rectified or whether it is possible to satisfactorily complete the subject with the number of identified absences

DURATION

The duration of the course shall be two years. (a) Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year the third and fourth semesters. (b) The odd semesters shall consist of the period from July to December of each year and the even semesters from January to May of each year. There shall be not less than 90 working days for each semester.

GENERAL GUIDELINES:

1. The students are expected to spend a considerable amount of time in research, reading and practice.
2. All students are expected to develop and maintain a positive professional attitude and approach throughout the programme and in conduct of all other activities.
3. Attendance alone is not sufficient. Students are expected to participate, to help the class learn and understand the topics under consideration.
4. Food and drinks are not permitted in the class room/ conference hall/library.
5. All students are expected to dress per stipulated dress code.

Ordinance 7 Master of Commerce (M.Com.)

- 7.1. Introduction: Under this course specialization will be offered in selected commerce subjects. The course would prepare the students to take up specialized jobs in Business, Commerce and Banking. Areas like financial management, auditing and taxation will also be covered.
- 7.2. Title: Master of Commerce in Finance (M.Com.)
- 7.3. Faculty: Faculty of Commerce
- 7.4. Duration: Two years (or four semesters)
- 7.5. Eligibility: Graduation with Commerce
- 7.6. Seats: The basic unit will be that of 50 seats. Multiple of this unit can also be set up.
- 7.7. Admission Procedure: As Specified in the Ordinance no. 1
- 7.9. Academic year: There would be academic cycle one from July to June and second from January to December.
- 7.10. Selection Procedure: The University will issue admission notification in news papers, on the notice board of the university and in other publicity media before the start of every cycle.

The list of candidates selected for admission will be displayed on the website or the students will be informed directly about their admission. The centre will also display the university's selected list. The candidates whose results are awaited can also apply. Such candidates however must produce the Mark sheets or Degree certificates, as a proof for required eligibility criteria before the cut off date failing which, the provisional admission granted will be cancelled.

The admission May be rejected due to following reasons:

1. The fees are not enclosed.
2. The application form is not signed by candidate and his or her parent guardian, wherever required.
3. The supporting documents required for admission are not enclosed.

Registration number will be assigned to the student by the University after verification and submission of all the necessary documents or fees.

7.11. Fees: The Course fees will be as decided by the Board of Management from time to time.

7.12. Course structure:

M.COM COURSE STRUCTURE CBCS w.e.f. 2015-16

SEMESTER-I

Subject Code	Subject	Type of Course	Credits	Exam Hrs.	Internal Marks	Sem. Exam Marks	Total Marks
MCM101	FINANCIAL MANAGEMENT	CC	6	2.30	30	70	100
MCM102	STATISTICAL ANALYSIS	CC	6	2.30	30	70	100
MCM103	ADVANCED FINANCIAL ACCOUNTING	CC	6	2.30	30	70	100
MCM104	BUSINESS ENVIRONMENT	CC	6	2.30	30	70	100
MCM105	ORGANISATIONAL THEORY AND BEHEVIOUR	AECC	6	2.30	30	70	100
	Value Additions		5				
	SEMESTER TOTAL		35		150	350	500

SEMESTER-II

Subject Code	Subject	Type of Course	Credits	Exam Hrs.	Internal Marks	Sem. Exam Marks	Total Marks
MCM201	ACCOUNTING FOR MANAGERIAL DECISIONS	CC	6	2.30	30	70	100
MCM202	QUANTITATIVE TECHNIQUES	CC	6	2.30	30	70	100
MCM203	BUSINESS COMMUNICATIN AND ETHICS	CC	6	2.30	30	70	100
MCM204	CORPORATE LAW	CC	6	2.30	30	70	100
MCM205	COMPUTER APPLICATIONS IN BUSINESS	AECC	6 (4T+2P)	2.30	30	70	100
	Value additions		5				
	SEMESTER TOTAL		35		150	350	500

Notations: T-Theory; P- Practical; W- Write-up; PR- Presentation, CC: Core Course; AECC: Ability Enhancement compulsory course

SEMESTER-III

Subject Code	Subject	Type of Course	Credits	Exam Hrs.	Internal Marks	Sem. Exam Marks	Total Marks
MCM301	SPECIALIZED ACCOUNTS	Core	6	2.30	30	70	100
MCM302	PRINCIPLES OF INCOME TAX	Core	6	2.30	30	70	100
MCM303	RESEARCH METHODOLOGY	Core	6	2.30	30	70	100
MCM304	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		6	2.30	30	70	100
MCM305 MCM306 MCM307	(Choose any one of the following) FINANCIAL INSTITUTIONS AND MARKETS/ MANAGERIAL ECONOMICS/ SUPPLY CHAIN MANAGEMENT AND LOGISTICS	DSE	6	2.30	30	70	100
	SEMINAR		5		30 W	20PR	50
	SEMESTER TOTAL		35		180	370	550

SEMESTER-IV

Subject Code	Subject	Type of Course	Credits	Exam Hrs.	Internal Marks	Sem. Exam Marks	Total Marks
MCM401	ADVANCED COST ACCOUNTING	Core	6	2.30	30	70	100
MCM402	PRACTICES OF INCOME TAX	Core	6	2.30	30	70	100
MCM403	LEGAL ASPECTS RELATED TO BUSINESS	Core	6	2.30	30	70	100
MCM404	PROJECT WORK AND VIVA VOCE	Core	6		50D	50VV	100
MCM405 MCM406 MCM407	(Choose any one of the following) FINANCIAL STATEMENT ANALYSIS MARKETING MANAGEMENT ADVERTISING AND SALES MANAGEMENT	DSE	6	2.30	30	70	100
	SEMINAR		5		30 W	20PR	50
	SEMESTER TOTAL		35		200	350	550
	GRAND TOTAL		140		680	1420	2100

Notations: D-DISSERTATION; -VIVA-VOCE; DSE – Discipline Specific Essentials

7.13. General:

In all matters, pertaining to the course, the decision of the Vice-Chancellor of the university shall be final. However on the recommendations of the Academic Council the Vice-Chancellor shall be competent to change the system or pattern of examination. The course content is subject to change from time to time.

In case of any dispute, the matter shall be decided under jurisdiction of District Court, Raipur.

Core course

**FINANCIAL MANAGEMENT
MCM101**

Credit: 6

Learning Objectives:

- To help the students to understand the conceptual framework of financial management and its application under various environmental constraints.
- To give a practical knowledge on the subject.
- To give a clear understanding on the current issues.

Course Contents:

Module-I

Overview of Corporate Finance: Goals, Functions, Types of Business Organizations. The financial System; Risk-return trade off; Structure of financial department of an organization; Regulatory framework.

(6 Hours)

Financial management: Meaning, nature and scope of finance; financial goal-profit maximization Vs. Wealth maximization; Finance functions- investment, financing and dividend decisions. **(6 Hours)**

Module-II

Financial Planning, Capital Structure and Cost of Capital: Factors determining financial plan, Financial alternatives, equity, preference, debentures, term loans, features of sound financial plan.

(6 Hours)

Operating and Financial Leverages: Financial, Operating, Composite, EPS- EBIT relationships, Cost of capital, Weighted average cost of capital, Determinants of capital structure, Theories of Capital Structure, MM approach, NOI approach, OI approach. (With practical problems) **(6 Hours)**

Module-III

Capital Budgeting: Definition; Nature of investment decisions; Investment evaluation criteria:- NPV, IRR, Profitability Index, Pay Back Period, ARR, NPV and IRR Comparison, DCF, Capital rationing, Risk analysis in capital budgeting(Practical Problems) **(12 Hours)**

Module-IV

Time Value of money: Future value of Single Cash Flow, Multiple Cash Flow, Annuity, Sinking Fund Factor. Present Value of Single Cash flow, Multiple Cash Flow, Annuity, Annuity Dues, Comparison of Rates.

(12 Hours)

Module-V

Capital Structure Theories: Traditional and M.M. Hypotheses- without taxes and with taxes; determining capital structure in practice. **(6 Hours)**

Dividend Policy: Determinants of Policy, types of dividend, Relevance and Irrelevance Theories, Walter, Gordon and MM Theories. **(6 Hours)**

Text Books :

1. Financial Management : Khan and Jain
2. Financial Management : I.M. Pandey
3. Financial Management : S.C. Kuchal
4. Financial Management : K.Gupta and R.K.Sharma

References:

1. Working Capital management: Bhattacharya, Hrishikas
2. Corporate Finance: Brealey, Richard A and Steward.
3. Financial management: Prasanna Chandra

Course Objectives:

- To make the students aware of the statistical techniques.
- To acquaint the students with advanced statistical tools which help in decision making.

Course Contents:**MODULE-I**

Statistics - Definitions, Characteristics, Scope and Nature, Functions, limitations, Distrust and misuse, Importance & Statistical Investigations., Classification & Tabulation.

Data Sources: Primary and Secondary, Primary data collection techniques, Schedule, Questionnaire and interview & Sources' of Secondary data. **(12 Hours)**

MODULE-2

Measures of Central Tendency: Definition, Objectives and Characteristics of measures of Central Tendency. Types of Averages: Arithmetic Mean, Median and Mode. Partition Values, Quartiles, Deciles and Percentiles. Measures of Dispersion: Range, Quartile Deviation, Standard Deviation : Coefficient of Variation. **(12 Hours)**

MODULE-3

Meaning, Definition and uses of Correlation: Types of correlation - Karl- Pearson's Correlation Coefficient and spearman's ranking method and Regression analysis, Two variables case. Skewness – Karl Pearson's Coefficient of Skewness **(12 Hours)**

MODULE-4

Probability Theory: Probability classical, relative and subjective probability, Addition and multiplication probability models - Conditional probability and Baye's Theorem.**(12 Hours)**

MODULE-5

Probability Distributions - Binomial, Poisson and Normal Distributions, Their characteristics and applications. **(12 Hours)**

Text Books:

1. Statistical Analysis : Dr. S.M Shukla and S. P Sahai
2. Statistical Methods : Dr. S.P Gupta
3. Fundamentals of Statistics : D.N Elhance, Veena Elhance
4. An Introduction to Statistical Methods : C.B Gupta and Vijay Gupta

Course Objectives:-

- To give a practical based knowledge on the system of Accounting followed by institutions and organizations in special Areas.
- To make the students expert in dealing with the maintenance of accounts in different organizations.
-

COURSE CONTENTS**Module-I**

Accounting for Share Capital: Nature of share capital, kinds of share capital, Shares and Stocks, Issue of shares for cash and for consideration other than cash Accounting treatment: issue at par, premium and discount, calls in arrears and calls in advance, forfeiture and reissue; Surrender of shares, Rights Issue, Bonus Shares, Employees Stock Option Plan, Buy back of shares.

Redemption of preference shares:- Statutory requirements, disclosure in Balance Sheet –Accounting treatment..
(12 Hours)

Module-II

Issue and Redemption of Debentures: Meaning of Debentures, Kinds of debentures, issue of debentures for cash, issue of debentures for a consideration other than cash, Accounting entries, Debentures issued as collateral securities, Debenture interest, discount/ loss on issue of debentures.

Redemption of debentures: Redemption out of profit, redemption out of capital, Debenture Redemption Fund, Insurance policy method, redemption by conversion, Redemption by purchase in the open market, interest on own debentures, Cum-interest and Ex-interest quotations.

(12 Hours)

Module-III

Preparation of Final Accounts, Disclosure of assets and liabilities (Schedule III) under Indian Companies Act 2013, Vertical form of balance sheet. (Practical Problems) (12 Hours)

Module-IV

Accounting Related to Amalgamation of Companies. Amalgamation in the nature of merger and nature of Purchase. (12 Hours)

Module-V

Liquidation of Companies: Different types of Liquidation, Accounting for Liquidation, Preparation of Liquidator's Final Statement of Accounts, Receiver's Account (12 Hours)

Text Books:

1. Advanced Financial Accounting : M.C. Shukla and T.S. Grewal
2. Advanced Financial Accounting : R.L Gupta
3. Advanced Accountancy : S. N. Maheswary
4. Modern Accountancy : Hanif and Mukherjee

Reference:

Advanced Accountancy : Chakrobarthy

Core Course

**BUSINESS ENVIRONMENT
MCM104**

Credit: 6

Objectives:

This course helps:-

- To develop the ability to understand and scan business environment in order to analyze the opportunities and take decisions under uncertainty.
- To make the students understand the importance of business environment and its impact on the business organization.
- To make the students aware of the recent developments in the environmental conditions influencing a business organization.

COURSE CONTENTS:

Module-I

Theoretical Frame work of Business Environment- Concept, significance and nature of business environment; Elements of environment – Internal and external, SWOT analysis, PEST analysis, SLEPT analysis; Changing dimensions of business environment; Techniques of environmental scanning and monitoring- focusing on other methods. **(12 hours)**

Module-II

Economic environment of Business: Significance and elements of economic environment(; Economic systems and business environment; Economic Planning in India- Special focus on recent five years plan; Government policies- Industrial Policy, Fiscal Policy, monetary policy, EXIM Policy; Public sector and economic development; Developmental banks and relevance of them to Indian business; Economic reforms; liberalization and structural adjustment programmes. **(12 hours)**

Module-III

Political and legal Environment in Business- Critical elements of Political environment ; Government and business; Changing dimensions of legal environment in India; MRTP Act; FEMA and licensing Policy; Consumer Protection Act, Competition Act. **(12 hours)**

Module-IV

Socio Cultural environment- Critical elements of socio cultural environment; Social institutions and systems; Social values and attitudes; social groups; Middle class; Dualism in the Indian society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; Social responsibility in business ; Consumerism i **(12 hours)**

Module-V

International and Technological Environment: Multinational Corporations; Transnational Corporations, Foreign collaborations and Indian Business; Non- resident Indians and corporate Sector; International Economic Institutions- WTO, World Bank, IMF and their Importance to India; Foreign Trade Policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer, product and process innovation, the rule of S- Curve. **(12 hours)**

Text Books:

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi
2. Ahluwalia, I. J: Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi
4. Aswathappa, K: Legal Environment of Buisness, Himalaya Publication, Delhi
5. Chakraborty, S: Development Planning, Oxford University Press, Delhi

References:-

1. Ghosh, Biswanth: Economic Environment of Business, Vikas Publication, new Delhi
2. Govt. of India: Economic survey, various issues.
3. Raj Agrawal and Parag Diwan, Business Environment; Excel Books, New delhi
4. Ramaswamy, V.S. Government and Business in India, Vikas Publication.

Ability Enhancement Compulsory Course
ORGANISATIONAL THEORY AND BEHAVIOUR
MCM105

Credit: 6

Course Objectives:

- To make aware of the basic concepts of organizational behavior
- To Familiarize the students to comprehend, perceive and understand dynamic nature of groups

Module- I

Organizational Behavior: Definition, assumptions, significance -Historical Evolution- Fundamental concepts of OB, OB- as an emerging challenge of managing diversity, The dynamics of people and Organization Comprehensive organizational behavior model; Determinants of organizational effectiveness; Biographical characteristics of individual behavior.

(12 Hours)

Module- II

Individual Dynamics: Individual Behavior and Managing diversity, Factors affecting individual behavior, Personality Development: meaning and determinants, theories of Personality development, Theory and application of Personality and Creativity, Attitudes and its components, Values, Emotional Intelligence.

(12 Hours)

Module- III

Intra-Personal Processes: Theory and application of Learning, Motivation: Nature and importance, basic process- theories of motivation: Maslow's hierarchy of needs theory, Herzberg theory, McClelland's Achievement Motivation Theory, Expectancy theory, Theory X & Y, Sensation and Perception, and Leadership. Inter-personal Process: Analysis of Inter-personal relationships.

(12 Hours)

Module- IV

Group Dynamics: Importance, Intra-group and Intergroup processes and behavior, Group Behavior: Group formation: formal and informal group, stages of group development, Group decision making, group effectiveness and self managed teams, Team building and Development.

(12 Hours)

Module- V

Transactional Analysis: Types and Methods. Conflict and Stress Management: Meaning, process, functional and dysfunctional conflict, Conflict handling- nature, causes and consequences of stress. Management of change: concept, forces of change, resistance to change and managing planned change. Types of Conflict, negotiation process and issues; Cooperation and Competition.

(12 Hours)

Books Recommended:

1. Essentials of Organisation Behaviour by Robbins S.J., Text N.D.
2. Organisational Behaviour Processes by Parle K.U., Rowat Publishers, Jaipur, 1988.
3. Organisational Behaviour by Robbins P. Stephen, McGraw Hill Inc. New York.
4. Organisational Behaviour, Concepts, Controversies and Applications – by Robbins P. Stephen, Prentice Hall of India, N.D. 1985.

Reference:

5. Organizational Behaviour- Text, Cases and Games- by K. Aswathappa, Himalaya Publishing Hous.

Objective:

- To acquaint students with the accounting concepts, tools and techniques for managerial decisions.
- To give the students a better understanding and practical knowledge in reporting and analyzing of financial statements.

Course contents:**Module-I**

Management Accounting: Meaning, Objectives, Importance of management Accounting; Cost accounting and Management Accounting; Management Accounting and Financial Accounting; Cost accounting and Financial Accounting. Limitations of Financial Accounting & Cost Accounting; Installation of Cost Accounting system in an organization. Classification of Cost: management accounting and managerial decisions; Management accountant's position, role and responsibilities.

(12 Hours)**Module-II**

Tools of Financial Analysis: Statement of Financial Information, Horizontal, vertical and Ratio Analysis,(with sufficient practical problems)

(12Hours)**Module-III**

Profit Planning: Marginal costing, Cost Volume Profit Analysis, Cost Planning and CV; Break Even Analysis; Assumptions and practical applications of Break Even analysis; Decision regarding sales mix, Make or buy decisions; and discontinuation of a product line etc. (Practical problems)

(12 Hours)**Module- IV**

Standard Costing and Variance Analysis: Standard costing as a technique; setting of standards and their revision; Variance analysis- meaning and importance, kinds of variances and their uses- material, labour and overhead variances; disposal of variances; relevance of variance analysis to budgeting and standard costing.

(12hours)**Module-V**

Budgeting: Definition of budget; Essentials of budgeting; Types of budget- functional, master ect.; Fixed and flexible budget; Budgetary control; Zero base budgeting, Cash Budget, Production Budget, Sales Budget and Performance budgeting.(Practical Problems)

(12 Hours)**Text Books:**

1. Management Accounting : I.M. Pandey
2. Advanced Cost Accounting : S.P. Jain and Narang
3. Advanced Cost Accounting : M.L Agrawal
4. Management Accounting : Hansen & Mowen

References:

1. Advanced financial Accounting :M.C. Shukla,T.S. Grewal and S.C.Gupta
2. Advanced Accounting :R.L Gupta & Radhasamy.
3. Advanced Accountancy : Chakrobarthy
4. CA journals :

Objectives:

- To Use mathematical methods and formulae to obtain analytical information (accurate figures and quantitative data) which is used for decision making.
- To Understand exactly when the quantitative approach may be applied.
- To Work with numbers efficiently
- To Develop estimates and forecasts.

COURSE CONTENTS**Module-I**

Statistical Decision Theory: Introduction, elements in decision making(, decision making situation: maximin, maximax, minimax regret, emv, eol, bayesian decision theory.

LPP: Introduction, Meaning of LP, Assumption of LP, Application of LP, Advantages and Disadvantages of LP formulation of LP problems, Graphical solution, Simplex method.

(12 Hours)

Module-II

Transportation Model: Introduction, mathematical formulation Existence of Feasible solution; Basic feasible solution, and optimum solution, Methods for initial feasible solution: North- west corner rule, Row minima method, Column minima method, Low cost entry method, Vogel's approximation method moving toward optimum solution..

(12 Hours)

Module-III

Assignment Models: Mathematical formulation of assignment problem, Hungarian Method for assignment Problem, **Simulation:** Introduction, Process of Simulation, Advantage and Limitations of Simulation, Generation of Random Numbers, Monte Carlo Method. (12 Hours)

Module-IV

Network Analysis Introduction, Network Analysis PERT and CPM, Objectives of Network Analysis, Managerial Application of Network Analysis, CPM/PERT Network Components, Rules of Network Construction, Critical Path Method (CPM), Methodology of CPM, Critical Path Analysis, Advantages and Disadvantages of CPM, Programme Evaluation and Review Technique (PERT), Three Time Estimates for PERT, Estimate of Probabilities, Advantage and Limitations of PERT, Distinction Between PERT and CPM, Practical Problems. (12 Hours)

Module –V

Queing (or Waiting Line) Theory, Introduction , Elements of The Queing System, Types of Queing Models. Advantages and Disadvantages of Queing Model, Single Channel Queing Model, Multiple Channel Queing Model, Decision Tree. (12 Hours)

Text Books:

- | | |
|----------------------------|-----------------------------|
| 1. Quantitative Methods | : S. Saha and S. mukherji |
| 2. Quantitative Methods | : D.R.Agrawal |
| 3. Quantitative Techniques | : C. Tulsian, Vishal Pandey |

References:

Operations Research : V K Kapoor.

Core course

BUSINESS COMMUNICATION AND ETHICS
MCM203

Credit: 6

Course Objectives:

This course will develop a sense of awareness and skills among the students in terms of recent developments in the field of modern communication devices and its uses through Ethics. They will also be molded to become creative and resourceful in accomplishing their projects and researches.

Course contents:

Module- I

Business communication: nature and importance, channels and media of communication, communication networks, effectiveness of communication; process of communication barriers and gateways in communication. **(12 Hours)**

Module- II

Written communication: Introduction to communication and structure of written communication; Business writing; writing business reports; business letters; memorandum and minutes; Job application and C.V. writing. **(12 Hours)**

Module- III

Oral business communication: oral presentation, objectives of presentation kinds of presentation, principles, factors affecting oral presentation; Training presentation: components of training presentation; Sales presentation, steps of sales presentation; Speech interview, characteristics, directions of successful interview; Mock interview, conduct of mock interview, various steps of mock interview; Group discussion, objectives of group discussion, forms of behavior of group discussion, conferences and seminars. **(12 Hours)**

Module- IV

Nonverbal communication: Body language, types, advantages, functions, limitations of body language; Para language, factors, advantages, limitations of Para language; Sign language or Audio-visual elements, advantages, limitations of sign language. Barriers of communication: barriers arising in communication, barriers of communication, semantic or language barriers, organizational barriers, emotional barriers, physical barriers, personal barriers & other barriers, how to remove barriers of communication. **(12 Hours)**

Module- V

Corporate communication: strategies, cross-cultural communication, press releases, language of advertisements, writing proposals, crisis communication Ethics in business communication: values, ethics and communication, ethical dilemmas facing managers, internet and advertising ethics. CSR and Consumer Protection: Consumerism, unethical issues in functional aspects of management (sales, marketing and technology etc.); competitive strategy. **(12 Hours)**

Text Books:

1. Business Communication: Ms. Ranjana Patel, Sahitya Bhawan Publishers and Distributors

References

1. Business Communication : K.K. Sinha

2. Business correspondence and report Writing : R.C. Sharma and Krishna Menon.

Core Course

**CORPORATE LAW
MCM204**

Credit: 6

Objective:

- To know and understand the provisions of Corporate Law and its relevance in managing business.

COURSE CONTENTS:

Module-I

Corporate law: Definition, Nature, Kinds of company, Lifting of corporate veil, Personal liability of director/member. Registration and incorporation of company, Issue of certificates of incorporation and commencement of business; Special resolution thereof. **(12 Hours)**

Module-II

Legal Documents: Memorandum of Association, Article of Association, Prospectus. Statement in lieu of Prospectus. Case studies. **(12 Hours)**

Module-III

Shares: Procedure of Allotment, consolidation/sub division of share, Conversion of shares into stock Warrants, cancellation of shares, Transmission /Transfer of share, dematerialization of shares, issue of share certificate, Forfeiture of share. Checklists and specimen resolution. **(12 Hours)**

Module-IV

Share capital: Kind, alteration of capital, reduction of share capital, further issue of capital, Power to convert loan into capital, share warrant , buy back of shares, Purchase by company of its own share. **(12 Hours)**

Module-V

Shareholder and Members: Definition, who may be member, Ceasing to be member, Rights & liability of member, register of member; Procedure of making application to the court/company law board, Special resolutions. **(12 Hours)**

Text Books:

1. Corporate law & secretarial practice : M.J. Mathew
2. Company Law : Avatar Singh
3. Company law and Secretarial practice : N.D. Kapoor.
4. Guide to Company Law : Ramaiya, A, Wadhwa, Nagpur,
5. Principles of Company law : M.C. Shukla and Gulshan

References:

1. Law Journal
2. Elements of mercantile law: :N.D.KapoorLaw Journal.

Ability Enhancement Compulsory Course
COMPUTER APPLICATIONS IN BUSINESS
MCM205

Credit: 6

Objectives:

- To provide an understanding of computers and computer operating system.
- To provide skill oriented knowledge in the field of relevant application software for managerial decision making
- To provide an in-depth practical knowledge in the field of computerized accounting with latest version of computerized accounting packages.

COURSE CONTENTS:

Module - I

Introduction to Computers: Computer System Characteristics and Capabilities, Computer Hardware and Software: Components of a Computer, Types of Computers: Analog, Digital, Hybrid. Computer Generations: Meaning, advantages, disadvantages, technical features, Limitations of Computer. Personal computer: PC and its main components, System software Vs. Application Software. **(12Hours)**

Module - II

Modern information technology: Network types: LAN, WAN, MAN, Network, Topologies, types of Network topologies, Internet browsing,

Storage Devices: Storage Fundamentals, Primary and Secondary Storage, Registers, Buses, Main Memory, Read Only Memory (RAM) , Read Only Memory(ROM). Multimedia - an overview.

Introduction to Operating system: Internal commands, External commands, Functions of operating system, Classifications of operating system, BIOS, Utility Programs, Language Processors, Assembler, Compiler & Interpreter . **(12 Hours)**

Module - III

Office Productivity Tools

Word processing (MS- Word), Electronic spreadsheet (MS - Excel), Business project management and presentation tools (MS - PowerPoint) **(12 Hours)**

Module - IV

Data Representation

Introduction: Decimal Number System, Binary Number System, Octal Number System, Hexa Decimal Number System, conversion of number from another number system to decimal number system **(12 Hours)**

Module - V

Database Management System: Concept of Database Management System, Drawback of file system, File system versus database approach, Database Languages, Database abstraction, Database Administrator, Functions of Database Administrator, Database Users, Entity Relationship Model. **(12 Hours)**

Text Books:

Date, C.J. : An Introduction to Database Systems, Addison Wesley, Massachusetts.
Dienes, Sheila S : Microsoft office, Professional for Windows 95; Instant Reference
Mansfield, Ron : The Compact Guide to Microsoft office; BPB Publication, Delhi.
Norton, Peter : Working with IBM-PC, BPB Publication, Delhi.

References:

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

Core Course

SPECIALISED ACCOUNTS
MCM301

Credit: 6

Course Objectives:

- To give a practical based knowledge on Accounting Procedures followed by business houses dealing with special type of businesses.
- To make the students expert in dealing with the maintenance of accounts in different organizations.

COURSE CONTENTS

Module-I

Branch Accounts: Meaning, Different types of Branches, Dependent and Independent Branches
Preparation of Accounts: Debtors System and Stock and Debtors System **(12 Hours)**

Module-II

Hire purchase and Installment Payment 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. Preparation of Books of accounts in the books of Hire Vendor and hire Purchaser. Installment Purchase System. **(12 Hours)**

Module-III

Consignment Accounts: Preparation of Consignment Account, Consignee's Account, Treatment of Normal loss and Abnormal Loss, Valuation of closing stock. **(12 Hours)**

Module-IV

Royalty Accounts: - Concept of Royalty, Types of Royalty, Calculation of Royalty, Short working and Short working Recouped, Journal Entries in the books of Landlord and lease. Preparation of necessary ledgers in the books of Lessor and Lessee **(12 Hours)**

Module-V

Joint Venture Account: - Meaning of Joint Venture, Joint Venture and Partnership. Accounting records. **(12 Hours)**

Text Books:

1. Modern Accountancy : Hanif and Mukherjee
2. Financial Accounting : S.M Shukla
3. Advanced Accountancy : M.C. Shukla and T.S. Grewal
4. Advanced Accountancy : S.P. Jain and Narang
5. Financial Accounting (Vol.-I & II) : S.N. Maheswari

Reference Materials:

Advanced Accounting : S. Kr. Paul
CA Journal

Core Course

PRINCIPLES OF INCOME TAX
MCM302

Credit: 6

Course Objectives:

- To give expert knowledge of the principles of Income Tax Laws and relevant Rules and Principles.
- To acquire the ability to apply the knowledge of the provisions of law to various situations in actual practice.
- To give practical experience in taxation and filing of returns.

COURSE CONTENTS:

Module- I

Introduction: Income Tax Act, 1961, Meaning of Tax, Central and State Powers of Taxation, Direct and indirect Taxes, Definitions of Important terms, Assessment Year and Previous Year, Agricultural Income and non-agricultural income, Determination of Residential Status and Exempted Income. **(12 Hours)**

Module-II

Heads of Income: Income from Salaries: All relevant provisions of the Act and computation of salary income.

Income from House Property: Computation of Income under the head house Property in accordance with the provisions of the Act. **(12 Hours)**

Module- III

Profits and Gains of Business and Profession: Computation of Tax.

Capital Gains: STCG and LTCG, Computation of Tax, Depreciation.

Income from Other sources: Computation, exempted income, Income of other persons included in assessee's total income, Clubbing, Aggregation and set off and carry forward. **(12 Hours)**

Module- IV

Depreciation, Deductions from Gross total Income, Rebate of Income Tax.

Income Tax Authorities, Appeals and Revision.

Computation of Tax liability: (Individual, BOI, Societies, Firms and Companies) **(12 Hours)**

Module-V

Tax Planning and Tax Management: Concept of Tax Planning; Tax Avoidance and Tax Evasion; Tax management. **(12 Hours)**

Text Books:

1. Income Tax laws and practice : H.C. Mehrotra and Goyal
2. Income Tax laws and Practice : V.K. Singhania
3. Income Tax : Girish Ahuja
4. Income Tax : Bhagawati Prasad
5. Direct Taxes : B.B. Lal
6. Income Tax : ShreepaSeklecha

Reference materials:

Direct Taxes- Law and practice : Bhagwathi Prasad

Law and practice of Income Tax: Dinakar Pagare

Income Tax :Gaur and Narang

How to compute your Salary : Hand books, Income Tax Department

Journals : Institute of Chartered Accountants.

Course Objective:

- To create among the students the need and methods of conducting educational research and also the students are expected to get some practical exposure in the field of research.

Course Contents:**Module-I**

Research methodology: Definition, mathematical tools for analysis, Types of research, exploratory research, conclusive research, modeling research, algorithmic research, Research process- steps. Data collection methods- Primary data – observation method, personal interview, telephonic interview, mail survey, questionnaire design. Secondary data- internal sources of data, external sources of data. **(12 Hours)**

Module- II

Scales – Measurement: Types of scale – Thurstone's Case V scale model, Osgood's Semantic Differential scale, Likert scale, Q- sort scale. Sampling methods- Probability sampling methods – simple random sampling with replacement, simple random sampling without replacement, stratified sampling, cluster sampling. Non-probability sampling method – convenience sampling, judgment sampling, quota sampling. **(12 Hours)**

Module- III

Hypotheses testing: Testing of hypotheses concerning means (one mean and difference between two means -one tailed and two tailed tests), Concerning variance – one tailed Chi-square test. **(12 Hours)**

Module- IV

Nonparametric test: One sample tests – one sample sign test, Kolmogorov-Smirnov test, run test for randomness, Two sample tests – Two sample sign test, Mann-Whitney U test, K-sample test – Kruskal Wallis test (H-Test) **(12 Hours)**

Module- V

Introduction to Discriminant analysis: Factor analysis, cluster analysis, multi-dimensional scaling, conjoint analysis. Report writing- Types of report, guidelines to review report, typing instructions, oral presentation. **(12 Hours)**

REFERENCE:

1. Panneerselvam, R., Research Methodology, Prentice-Hall of India, New Delhi, 2004.
2. Kothari, C.R., Research Methodology –Methods and techniques, New Age International.

Discipline Specific Electives
FINANCIAL INSTITUTIONS AND MARKETS
MCM305

Credit: 6

Course Objectives:

- To enable the students to acquire basic understanding of the structure, organization and functioning of the Financial System in India.
- The course also aims at exposing the students to new financial instruments and their implications in the existing regulatory framework.

Module-I:

Introduction: (a) Financial system: Meaning, role and functions of a financial system, Organized and unorganized financial system. (b) Components: Financial Assets, Financial Intermediaries, Financial Markets (money and capital markets in India) Relevance of various interest/return rates, Regulatory framework, Financial Instruments (in brief). **(12 Hours)**

Module-II:

Financial institutions and regulatory bodies: Financial Institutions: Achievements and Limitations. (a) Money market institutions: Meaning, Role of the Central Bank(RBI) in money markets. Commercial banks: Meaning and Functions Indigenous Financial Agencies: Bankers, Money lenders, Discount houses, Accepting houses(only meaning and features) (b) Capital Market institutions: (Meaning and functions) Merchant Banks, Investment companies, Management Investment companies, Development banks, Mutual Funds. **(12 Hours)**

Module-III:

Special Financial Institutions: Factors for their growth (need) Objectives and functions of: (1) IDBI (2) IFCI (3) SFCs (4) ICICI (5) EXIM Bank of India (d) Cooperative Banking Institutions: Meaning, definition, principles, Features and Structure. (e) Non-Banking Finance Companies: Meaning, Role, Types of NBFC services, (f) SEBI: Introduction to SEBI ACT 1992, Main Functions of the Board. **(12 Hours)**

Module-IV

Financial Markets in India: (a) Capital Markets: Meaning, Role and importance, Development initiatives and reforms (in brief). Composition: Primary-Secondary I. Primary Markets: Meaning, instruments, New Issue Market:Features, objectives and functions, Constituents or players, Problems and Recent Developments including the concept of book building. Modes of procuring long term funds: Public issue, Rights issue, Bonus issue, Private placement. II. Secondary Markets.: Meaning, Functions of the stock exchange, Benefits to the community-investors-companies, Listing of securities and its benefits, Stock market indices, Types of dealings, types of securities traded on the Indian stock exchanges, Comparison of the three exchanges (BSE, NSE, OTCEI) (b) Money Markets: Meaning, features of organized and unorganised money markets Instruments: Treasury Bills, Certificate of Deposits, Commercial Paper, Call money Commerical bills, Inter-corporate deposits, Inter-bank participation certificates. **(12 Hours)**

Module-V:

Financial services: (a) Venture Capital Financing: Meaning, Steps in VCF, Methods of VCF, Disinvestment mechanism, VCF in India. (b) Factoring: Meaning, Types, costs and benefits of factoring, difference between factoring and For faiting. (c) Leasing: Meaning, Definition, advantages to lessor and lessee, types of leases (operating, finance, leveraged, sales and lease-back, leveraged and cross-border).(d) Underwriting: Meaning and benefits (e) Credit Rating Agencies: Meaning and role of such agencies. A brief idea about : CRISIL, CARE ICRA. (f) Others: A brief idea about : NSDL, STCI.**(12 Hours)**

Text Books:

1. Financial Markets and Institutions-Dr. S. Gurusamy,Tata McGraw Hill.
2. Indian Financial System-M.Y.Khan, Mc.Graw Hill
3. Financial Management-Prasanna Chandra,

REFERENCE BOOKS:

1. Financial Management-P.V.Kulkarni and Satyaprasad
2. Financial Management- I.M.Pandey, Vikas Publishing House.
3. Financial Management- M.Y.Khan and P.K.Jain :Tata McGraw Hill Education Pvt. Ltd.
4. Financial Management : Dr. V.k. Palanivelu, S. Chand.

Discipline Specific Electives
MANAGERIAL ECONOMICS
MCM306

Credit: 6

Objectives:

- To get a basic knowledge on the subject Managerial Economics and its application in managerial decisions.
- The students should get a clear concept of the basic framework on which the business exists in conjunction with base of Economic theories and its relation with the modern business.

COURSE CONTENT

Module- I

Introduction: Definition, Characteristics, Nature, Scope, Importance, traditional Economics and Managerial Economics. Fundamental Concepts or Basic Economic Tools in Managerial Economics. Organizational Goals of Business Firm. Theory of firms. **(9 Hours)**

Module- II

Demand, Demand Analysis and Law of Demand: Definition, Essentials of Demand, Types of Demand. Factors affecting demand, Law of demand, Demand schedules Demand curve, Factors affecting demand, Exceptions to the law of demand. Types of elasticity of demand, Methods of measuring price elasticity of demand, Importance & Factors affecting the elasticity of demand, Income elasticity of demand- Types, Cross Elasticity of demand, types of cross elasticity of substitute goods, cross elasticity of substitute goods, Cross elasticity demand for complementary goods Types of cross elasticity of demand of complementary goods. Importance of Cross Elasticity of demand, Advertising, and demand, Advertising Elasticity of demand. **(12 Hours)**

Law of supply: and Elasticity: Meaning of supply, factors affecting supply, Law of supply, supply schedule and supply curve; Elasticity of supply; meaning, definition, measurement, types of elasticity of supply, methods of measuring price elasticity of supply, determinants of elasticity of supply. Demand and supply Functions and its Application to Business Decisions. **(3 Hours)**

Module-III

Cost and Revenue curves in various market forms: AC, MC, TC. AR, MR, TR and their graphical presentations. **(6Hours)**

Production and cost analysis: Laws of production; Calculation of cost of production, Factors affecting the cost behavior, Types of costs; Cost-output Relationship- in Short-run and long-run. **(6Hours)**

Module-IV

Pricing Decisions: Meaning & objectives, Factors affecting pricing decisions. **(6 Hours)**

Pricing and output decisions under various competition: Perfect and imperfect with their graphical presentations. **(6 hours)**

Module-V

Production function: Types of production function; Cobb-Douglas Production Function. Linear and non-linear production functions . **(6 Hours)**

Trade cycles and policies of business: Definition, Characteristics, classification, Phases, Theories of Trade Cycles, Main causes of trade cycles, Control on trade cycles. **(6 Hours)**

Text Books:

1. Managerial Economics : D.N.Dwivedi
2. Managerial Economics : P.L. Mehta
3. Managerial Economics : Dr. D.M. Mithani
4. Managerial Economics : M.L. Jhingan & J.K. Stephen

References:

1. Monetary Economics : M.Ljhingan
2. Managerial Economics : Bharti Singh

Discipline Specific Electives
SUPPLY CHAIN MANAGEMENT AND LOGISSTICS
MCM307

Credit: 6

Learning Objectives:

- To provide students the knowledge of Logistics and supply chain management system in business.
- To acquaint them with importance of Logistics and supply chain in a business.

Module-I

Introduction: Basic Concept & Philosophy of Supply Chain Management; Essential features, Various flows (cash, value and information), Key Issues in SCM, benefits, Importance of Supply Chain, Supply Chain Strategy, Understanding the Supply Chain Management. **(12 Hours)**

Module-II

Logistics Management: Logistics as part of SCM, Logistics costs, different models, logistics sub-system, inbound and outbound logistics, bullwhip effect in logistics, Distribution and warehousing management. Purchasing & Vendor management: Centralized and Decentralized purchasing, functions of purchase department and purchase policies. Use of mathematical model for vendor rating / evaluation, single vendor concept, management of stores, accounting for materials. **(12 Hours)**

Module-III

Inventory Management: Concept, various costs associated with inventory, various EOQ models, buffer stock (trade off between stock out / working capital cost), lead time reduction, re-order point / re-order level fixation, exercises –numerical problem solving , ABC, SDE / VED Analysis, Just-In-Time & Kanban System of Inventory management. **(12 Hours)**

Module-IV

Recent Issues in SCM : Role of Computer / IT in Supply Chain Management, CRM Vs SCM, Benchmarking concept, Features and Implementation, Outsourcing-basic concept, Value Addition in SCM-concept of demand chain management. **(12 Hours)**

Module-V

Role of a Manager in Supply Chain , Supply Chain Performance Drivers , Key Enablers in Supply Chain Improvement, Inter-relation between Enablers and Levels of Supply Chain Improvement, Systems and Values of Supply Chain. **(12 Hours)**

Suggested Readings:

Text Books

1. Simchi, D., Kaminsky, P., et al 'Designing and Managing the Supply Chain- Concepts, Strategies and Case Studies'; McGraw-Hill Companies, Latest edition.
2. G Raghuram & N Rangaraj, Logistics and Supply Chain Management - Cases and Concepts. Mac Millan.
3. D K Agrawal, Textbook of Logistics and Supply Chain Management, MacMillan 2003, 1st

References:

1. Rahul V. Altekar, 'Supply Chain Management- Concepts and Cases'; Prentice Hall of India, Latest edition.
2. Martin Christopher, Logistics & Supply Chain Management: Creating Value-Adding Networks, FT Press.

Core Course

**ADVANCED COST ACCOUNTING
MCM401**

Credit: 6

Course Objective:

- To familiarize the students to the conceptual framework of Cost Accounting System.
- To create cost consciousness among the students.
- To familiarize the students with the tools and techniques used in cost accountancy.
- To give a practical based knowledge on different methods of costing and costing techniques and its application in various fields.

COURSE CONTENTS:

Module- I

Analysis and Classification of Cost : Elements of cost, Material, Labour and Overhead expenses and its classification, Analysis of Total Cost, Cost centre and Cost unit. **(4 Hours)**

Material Cost Control (I) : Meaning of Material Control, Levels of material Control, Need and aspects, Techniques of material control; Purchase of Materials and Storing – introduction, purchase of materials, purchase cycle, stores ledger, treatment of tools and designs of materials, accounting for cost, designs, drawings and blue prints, packing materials. **(3 Hours)**

Material Cost Control (II): Inventory Control – tools & techniques, Perpetual Inventory System, EOQ analysis, ABC and VED Analysis, Inventory levels, Bin Card. (Practical Problems) **(3 Hours)**

Material Cost Control (III): Pricing and accounting for materials-LIFO, FIFO, Average, Weighted Average, Base Stock method and Inflated Price Method. (Practical Problems) **(2 Hours)**

Module- II

Labor Cost: Computation and Control:- Work Study, Motion Study, Time Study, Job Evaluation, Labor Turnover ratios. **(4 Hours)**

Methods of remunerating labor:- System of Wage payment, Time wage System, Piece Rate System, Taylor's Differential Piece Rate System, Merrick's Multiple Piece Rate System, Gant's Task and Bonus Plan, Premium and Bonus Plan, Halsey Premium Plan, Rowan Plan. (Practical Problems) **(4Hours)**

Overhead Analysis: Definition and Importance of Overheads, Classification of Overheads, Allocation, Apportionment and Absorption of Overheads.(Practical Problems) **(4 Hours)**

Module- III

Process Costing –I : Features and application of Process Costing, Process cost sheets, treatment of normal & abnormal process loss/Gains, Scrape and Waste. (Practical Problems) **(6 Hours)**

Process Costing-II: Inter Process Profit and Loss, Equivalent Production.(Practical problem)**(6 Hour)**

Module- IV

Joint Products and By-Product Costing: Meaning of Joint product, Objectives of joint cost analysis- Methods of apportionment of Joint Cost, By-Product – Classification, Accounting of by-product, non-cost method, Cost method. (Practical Problems) **(4 Hours)**

Job/ Order and Batch Costing: Objectives of Job/ Order costing, Advantages and disadvantages, Procedure of Job Order Cost System, Batch Costing, Job and Contract Costing- Types of Contracts, Profit on Incomplete Contract, Cost plus Contract, Escalation Clause(Practical Problems) **(4 Hours)**

Module- V

Cost Control and Cost Reduction: Elements of Cost Control Scheme, Cost Reduction Programme, Tools and Techniques of Cost Reduction. **(3Hours)**

Service or Operation Costing: Meaning of Service Costing, Transport Costing, Classification of Cost, Ascertainment of Cost, Service Cost and management. (Including Practical problems) **(6 Hours)**

Text Books:

1. Cost Accounting : M.L.Agrawal
2. Cost Accounting : Jawahar Lal
3. Cost Accounting : Jain & Narang
4. Cost Accounting : B.K. Mehta
5. Cost Accounting : M.Y. Khan
6. Cost Accounting- Methods and Practice : B.K. Bhar

Reference Materials:

1. Journals- ICWAI2. Cost Accounting- Problems and Solution : Khanna, Pandey Ahuja
3. Cost Accounting : S.P. Iyengar
4. Costing : N. Prasad

Core Course

PRACTICE OF INCOME TAX
MCM402

Core: 6

Course Objectives:

- To give expert knowledge of application of the principles of Income Tax Laws.
- To acquire the ability to apply the knowledge of the provisions of law to various situations in actual practice.
- To give practical experience relating to taxation and filing of returns.

COURSE CONTENTS

Module- I

Clubbing of Income; Set off Carry forward of losses: With necessary practical questions. **(12 Hours)**

Module-II

Deductions from Gross Total Income: **(4 Hours)**

Computation of Income Tax: Individual, Procedure for computing Total Income, Computation of Tax liability, Practical questions **(8 Hours)**

Module- III

Computation of Income Tax: Hindu Undivided Families., Residence of HUF; Income which are not treated as family income; Assessment of HUF; Procedure for assessment after partition from a HUF; Practical questions. **(9 Hours)**

Computation of Income Tax: Firms and Association of Persons: Adjustment of PL A/c; Computation of Income of a partner from the firm; Treatment of loss,; computation of Book Profit; **AOP or BOI:** Computation of share of a member of AOP or BOI **(9 Hours)**

Module- IV

Procedure for Assessment: Return of Income; Due date; Forms; Return of Loss; PAN; Types of Assessment; Rectification of mistake; Notice of demand.

Deduction of Tax At source: Payments subject to TDS.

Advance Payment of Tax: Computation of Advance Tax

Recovery and Refund of Tax:Recovery of Tax; Refund. **(12 Hours)**

Module-V

Tax Planning: Objectives, importance and limitations of tax planning; Types of Tax Planning; Tax Avoidance; Tax evasion; Tax management **(6 Hours)**

Text Books:

1. Income Tax laws and practice : H.C. Mehrotra and Goyal
2. Income Tax laws and Practice : V.K. Singhania
3. Income Tax : Girish Ahuja
4. Income Tax : Bhagawati Prasad
5. Direct Taxes : B.B. Lal
6. Income Tax : ShreepaSeklecha

References:

1. Direct Taxes- Law and practice : Bhagwathi Prasad
2. Income Tax : Gaur and Narang
3. How to compute your Salary : Hand books, Income Tax Department
4. Journals : Institute of Chartered Accountants

Course Objectives:

- To develop an awareness of the legal framework within which business operates in India and to give to the participants the basic understanding (not the detailed knowledge of the provisions of law) of some of the important legal aspects of business.

UNIT - 1:

The legal framework of business activity in India; The concept of company; kinds of companies; Doctrine of lifting the corporate veil and the stages in the formation of company. (12Hours)

UNIT - II:

The Memorandum and Articles of Association and their alteration; Doctrine of Ultra-vires; Doctrine of Indoor management; Doctrine of constructive notices; prospectus – the scanning; contents and liabilities for false statement. (12Hours)

UNIT - III:

Nature and Kinds of shares and debentures and procedure for their allotment, transfer, transmissions, calls and forfeiture- Appointment, status, powers, duties, liabilities and remuneration of directors; Nature and purposes of meetings of shareholders and the procedure for holding annual general meeting. (12Hours)

UNIT – IV:

Formation of contract; kinds of contracts on the basis of enforceability, essentials of valid consideration and exceptions; Nature of contract of indemnity and guarantee, creation and termination of agency; Essentials of a contract of sale; Differences between sale and agreement to sell; conditions and warranties; Doctrine of Caveat emptor. (12Hours)

UNIT - V:

Other Laws: a) Consumer Protection Act 1986 – definitions of consumer, consumer dispute complaint – goods – Service – unfair trade practice – consumer dispute redressal agencies:
b) Information Technology Act – Digital Signature – Electronic Governance
c) Intellectual Property Laws – Understanding of concepts of patents, copyrights, trademarks and designs (12Hours)

BOOKS RECOMMENDED:

- | | | |
|-------------------|---|---------------------|
| 1. Avtar Singh | : | Indian Company Law. |
| 2. Shukla, M.C. & | : | Company Law. |
| 3. Kulshreshtha | : | Business Law. |
| 4. Kapoor, N.D. | : | Company Law. |
| 5. Shukle, M.C. | : | Mercentile Law. |

COURSE OBJECTIVE:

This course is designed to synthesize the knowledge and skills developed in previous research courses and apply them to the dissertation process. Students learn about all aspects of the process of developing and carrying out the dissertation, and they gain an understanding of standards and expectations that students need to meet to be successful in completing the dissertation process. Throughout the course, students are required to work closely with their major advisor, as appropriate. Student performance in the course will be assessed by the internal guide in collaboration with each student's major advisor. To make substantial progress, it is essential that students set and meet aggressive goals and meet regularly with their major advisor/dissertation director to ensure the dissertation is progressing in a focused and high quality manner.

Specifically, students in this advanced research course will gain a better understanding of how to accomplish the following actions:

- select the dissertation problem;
- identify and work productively with an advisor/ dissertation director and faculty committee;
- conduct productive student-faculty interactions;
- organize and manage high level research;
- organize and write the dissertation;
- meet departmental and university requirements;
- form and contribute to a thesis/dissertation support group, as appropriate;
- schedule and successfully complete a pre-preliminary or preliminary exam; and
- prepare for the final oral examination.

The course is designed to be taught in a seminar style with extensive dialogue among the students, instructor, and resource persons. In-class discussions should be enhanced with additional student-advisor (and committee, if appropriate) meetings. Students are expected to be prepared for all class meetings. Since lecture will be minimized, it is essential that all students be prepared to contribute to all in-class discussions and activities.

The criteria for selection of a particular dissertation:-

1. Skills relevant to the particular topic.
2. Subject knowledge in the relevant area.
3. Level of Interest in that particular topic

4. Future Career opportunities in that particular area.

Training Diary

Each student has to maintain a diary in which he will record/writing the details of work/ activity progress, the diary has to be checked by the concerned officer/section in-charge

Project Work

After carefully having understanding of the working environment related to the topic the student has to undergo a major project work in consultation with company and its guide from the institution in his related field of specialization i.e. **Finance**.

The student is expected to undergo detailed study regarding the topic from books and available journals and prepare a questionnaire duly approved by the company and the faculty. He/ she will collect the relevant data with the help of questionnaire and observation method. He/she is expected to complete the project report after getting consultation from the guide of the company and guide from the institution in respective cases. Student is supposed to prepare two copies (3 copies if they need one personal copy) of the project report. Project Work has to be done within the stipulated period of 60 days.

GUIDELINES FOR SUBMISSION OF DISSERTATION (PROJECT REPORT)

THE GUIDE

The Guide for MCOM would be an experienced faculty from MATS. The student has to perform according to the directions of the guide and will be responsible for enhancing the quality of the project.

PROJECT TIME / MAN-HOURS

- The MCOM Major Projects would be of approximately 4 to 6 weeks and carries total marks of 100 including project report (50 marks) and viva (50 marks).
- Number of students in a project group will not be more than two for MCOM.
Each student must prepare a separate project report with different content.

PROJECT EVALUATION GUIDELINES

To be done at MATS Campus by External Examiner

Presentation and viva – 25% of total marks.

Thesis/Project report - 75% of total marks.

SYNOPSIS

All students must submit a summary/abstract separately with the project report. Summary, preferably, should be of about 3-4 pages. The content should be as brief as is sufficient enough to explain the objective and implementation of the project that the candidate is going to take up. The write up must adhere to the guidelines and should include the following:

➤Name / Title of the Project

- Literature Review
- Statement about the Problem
- Why is the particular topic is chosen?
- Objective and scope of the Project
- Methodology (including a summary of the project)
- What contribution you have made to the project?
- Your suggestions, recommendations to the organization.
- Your final conclusion in case of secondary data, source of data availability bibliography.

TOPIC OF THE PROJECT- This should be explicitly mentioned at the beginning of the Synopsis. Since the topic itself gives a meaning into the project to be taken up, candidate is advised to be prudent on naming the project. This being the overall impression on the future work, the topic should collaborate with the work.

OBJECTIVE AND SCOPE: This should give a clear picture of the project. Objective should be clearly specified. What the project ends up to and in what way this is going to help the end user has to be mentioned.

RESOURCES AND LIMITATIONS: The requirement of the resources for designing and developing the proposed system must be given. The resources might be in form of the hardware/software or the data from the industry. The limitation of the proposed system in respect of a larger and comprehensive system must be given.

CONCLUSION: The write-up must end with the concluding remarks-briefly describing innovation in the approach for implementing the Project, main achievements and also any other important feature that makes the system stand out from the rest.

The following suggested guidelines must be followed in preparing the Final project Report:

Good quality white executive bond paper A4 size should be used for typing and duplication. Care should be taken to avoid smudging while duplicating the copies.

Page Specification :(Written paper and source code)

- Left margin - 3.0 cms
- Right margin- 2.0 cms
- Top margin 2.54 cms
- Bottom margin 2.54 cms
- Page numbers - All text pages should be numbered at the bottom center of the pages.

Normal Body Text: Font Size: 12, Times New Roman, Double Spacing, Justified. 6 point above and below para spacing

Paragraph Heading Font Size: 14, Times New Roman, Underlined, Left Aligned. 12 point above & below spacing.

Chapter Heading Font Size: 20, Times New Roman, Centre Aligned, 30 point above and below spacing.

Binding:: The project report should be book binding (Spiral binding and other forms of bindings are not permitted) Colour of the bounded copy should be Navy blue.

Submission of Project Report to the MATS UNIVERSITY : The student will submit his/her project report in the prescribed format. The Project Report should include:

1. One copy of the summary/abstract.
2. Two hard Copy of the Project Report.
3. Soft copy of project on CD in a thick envelope pasted inside of the back cover of the project report.
4. The Project Report may be about 100 pages.

FORMAT OF THE STUDENT PROJECT REPORT ON COMPLETION OF THE PROJECT

- Cover Page as per format
- Acknowledgement
- Certificate of the project guide as at Annexure III (Internal Guide i.e. faculty from the institution)
- Certificate of the Company/Organization (Not applicable for Independent Research)

Synopsis of the Project

- Literature Review
- Main Report
- Objective & Scope of the Project
- Theoretical Background Definition of Problem
- Methodology adopted,

- Recommendations/ suggestions
- Conclusion.

Annexure:

1. Brief background of the organization where the student has developed the project.
3. List of abbreviations, Figures, Tables
4. References: Bibliography , Website
5. Soft copy of the project on CD/Floppy

Formats of various certificates and formatting styles are as:

1) Certificate from the Guide

Guide Name & Designation Full Address

CERTIFICATE

This is to certify that this project entitled “.....” submitted in partial fulfillment of the degree of Master of Commerce to MATS University, Raipur, done by Mr./Ms. _____, ID No. _____ is an authentic work carried out by him/her at _____ under my guidance. The matter embodied in this project work has not been submitted earlier for award of any degree or diploma to the best of my knowledge and belief.

Signature of the student

Signature of the Guide

Discipline Specific Electives
FINANCIAL STATEMENT ANALYSIS

Credit: 6

MCM405

Course Objective:

- To make the students expert in understanding and handling financial data.
- To give a deep insight on analyzing financial strength of an organization.

Course Contents:

Module-I

Financial Statements: Meaning, nature and Objectives of Financial Statement Analysis, Anatomy of Financial Statements, Forms and Contents of balance Sheets, forms and contents of Income Statements, Characteristics of ideal financial statements. Use and importance of Financial Statements, Limitations of Financial Statement **(12 hours)**

Module-II

Analysis of Financial Statements: Meaning and Concept of Financial Analysis, Types of Financial Analysis, Procedure, Devices.

Comparative Statements: Comparative Balances Sheet- Interpretation; Comparative Income Statements- Interpretation; Trend Analysis; Common Size Statement; Limitations of Financial Analysis. Practical Problems. **(12 hours)**

Module-III

Statement of Changes in Financial Positions: Meaning and concept of funds; flow of funds; Current and non-current accounts; Fund Flow Statement; Use, significance and importance of funds flow statement; Limitations of funds flow statements, Practical problems. **(12 hours)**

Module-IV

Cash Flow Statement: Meaning, use and Significance of Cash Flow Statement; Classification of Cash Flow; Comparison between Fund flow and Cash Flow. Practical problems. **(12 hours)**

Module-V

Ratio Analysis: Meaning and nature of Ratio, Interpretation of Ratios, Precautions for use of ratios, use and significance of Ratio analysis. Different Classification of Ratios, Du-Pont Control Chart. Calculation and interpretation of different ratios. Practical Problems. **(12 hours)**

Text Books:

1. Financial Management by M.Y. Khan
2. Financial Management by S.C. Kuchal
3. Financial management by I.M.Pandey
4. Financial reporting and Analysis by Lawrence Revsine.
5. Financial Management by Gupta Sharma

Reference Materials:

Management Accounting : Manmohan and Goyal
Management Accounting : Sexena
Management Accounting : R.S. N Pillaiand Bhagwati

Discipline Specific Electives
MARKETING MANAGEMENT
MCM406

Credit: 6

Course Objective:

- To Lay a theoretical and practical foundation of Marketing and to upgrade students about the basics
- The course is aimed at equipping the students with the updated knowledge about the subject.

Module –I

Introduction to marketing, Meaning, nature, & scope, Marketing philosophies, Marketing management process, Concept of marketing mix, strategic marketing planning, Modern concept of marketing v/s traditional concept of marketing. Marketing Concepts, Understanding Marketing Management, Emerging issues in Marketing Case Studies. **(12 Hours)**

Module – II

An Overview of Indian Marketing Environment: Marketing Information System, Marketing Research, Marketing Mix: Concept and Components, Marketing Strategy- Market Segmentation, Targeting and Positioning, Consumer behavior, Buyer Behavior, Consumer and Industrial Buying Behavior. Case Studies. **(12 Hours)**

Module-III

Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product life cycle strategic implications; New product development and consumer adoption process. Pricing decisions, Factors affecting pricing, Pricing Policies. **(12 Hours)**

Module-I

Channels of Distribution for Consumer Industrial Products, Factors Affecting Channel Distribution, Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Management of Channels: Current Trends in Wholesaling and Retailing, Retail Distribution System in India **(12 Hours)**

Module-V

Advertising, Sales promotion, Personal selling, Public relations, Publicity. Direct Marketing Major Channels for Direct Marketing, Online Marketing- Promises and Challenges of Online Marketing Issues and Developments in Marketing: Social, ethical and legal aspects of marketing; Marketing of services; International marketing; Green marketing; Cyber marketing; Relationship marketing and other developments of marketing. . **(12 Hours)**

Text Books:

1. S.N. Sontaki; “Marketing Management,” Kalyani Publication
2. Rajan Saxena; “Marketing Management”, Tata McGraw Hill, 3rd Ed., 2006.

Reference Books:-

1. Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileswar Jha; “Marketing Management – A South Asian

Discipline Specific Electives
ADEVERTISING AND SALES MANAGEMENT
MCM407

Credit: 6

Learning Objectives:

- To provide the students about the basics of Advertisement.
- To give them knowledge of Sales Management.

Module-I

Sales Management: Importance, scope, objectives and function of sales management. Steps in prospecting, sales resistance. Personal selling and marketing strategy, Sales executives as co-coordinator, sales management and control, Closing sales, personal selling objectives, formulating personal selling strategy. Case Studies **(12 Hours)**

Module-II

Sales Research, Sales Forecasting, Sales Forecasting methods, Sales Planning and control: Goal setting, Performance measurement, diagnosis and corrective actions. Areas of sales Training: Company Specific Knowledge, product knowledge, Industry and Market trend Knowledge, and Customer education Case Studies **(12 Hours)**

Module-III

Sales Force Management: Recruitment and selection, Training, evaluation, Compensation & incentives to sales personnel, motivation and monitoring and evaluation of sales performance, sales meeting & Concept of sales contest. Case Studies. **(12 Hours)**

Module-IV

Selling Skills: Planning and control of sales effort, communication skills, sales planning & displays, negotiation skill sales budgeting and control. Sales Quotas, Sales Presentation, sales organization, Management of Distribution Channels. Case Study. **(12Hours)**

Module-V

Advertising Role in the Marketing Process: Legal Ethical and social Aspects of Advertising, Advertising Programme-Message, Headlines, Copy, Logo, Illustration, Appeal, layout Campaign Planning. Creative Strategies. Production and execution of TVCs and print Ads

Text Books:

1. C. N. Sontakki, Sales and Advertisement Management, Kalyani Publication.
2. Saxena, Rajan, Marketing Management, Tata Mcgraw Hill Publishing Company, New Dehli, 1997
3. Still Cundiff & Gowani; Sales Management

References:

1. Kotler Philip Marketing Management
2. Stanton Willman J Fundamentals of Marketing
3. Stanton, William,J., Eizel, Michael J. and Walker Bruce J., Fundamentals of Marketing, 10th ed., Mcgraw Hill, 1994