

GURU KASHI UNIVERSITY



MASTER OF COMMERCE

SESSION: 2022-23

DEPARTMENT OF COMMERCE

PROGRAMME LEARNING OUTCOMES

1. Express the knowledge, skill, and attitude to systematically apply the principles and practices of commerce, accountancy, finance, commercial law, business mathematics, social sciences, and IT to accounting & management problems.
2. Display conceptual, applied, and research skills as well as competencies required for effective problem-solving and right decision-making in routine and special activities relevant to financial management and banking transactions of a business.
3. Exhibit self-confidence and awareness of general issues prevailing in society and communicate effectively with the accounting, commerce, management, business, professional fraternity, and with society at large through digital and non-digital mediums.
4. Display and enhance well-versed knowledge of national as well as international trends.
5. Conduct business, accounting, and auditing practices in corporate and financial sectors.
6. Analyze in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology, and Tax planning.

Programme Structure

Semester: 1 st							
Sr. No	Course Code	Course Title	Type of Course	L	T	P	Total Credits
1	MCM101	Financial Accounting & Corporate Accounting	Core	4	0	0	4
2	MCM102	Business Statistics	Core	4	0	0	4
3	MCM103	Accounting for Managerial Decision	Core	4	0	0	4
4	MCM104	Information Technology	Skill Based	3	0	0	3
5	MCM105	Information Technology Lab	Skill Based	0	0	4	2
Disciplinary Elective (Any one of the following)							
6	MCM106	Marketing Management	Discipline Elective	3	0	0	3
7	MCM107	Management of Financial Services					
8	MCM199		MOOC	-	-	-	-
Total				18	0	4	20

Semester: 2nd							
Sr. No	Course Code	Course Title	Type of Course	L	T	P	Total Credits
1	MCM201	Advanced Tax Laws and Practice	Core	4	0	0	4
2	MCM202	Operations Research	Core	4	0	0	4
3	MCM203	Business Ethics & Environmental Science	Compulsory Foundation	3	0	0	3
4	MCM204	Seminar	Skill Based	0	0	4	2
5	MCM205	Research Methodology	Skill Based	4	0	0	4
6	MCM206	Communication Skills for Healthcare Professionals	Ability Enhancement	1	0	0	1
Disciplinary Elective (Any one of the following)							
7	MCM207	Financial Market & Instruments	Discipline Elective	3	0	0	3
8	MCM208	Financial Institution & Markets					
Value Added Courses (For other Departments also)							
9	MCM209	Entrepreneurship and Innovation	Value added Course	2	0	0	2
Total				21	0	4	23
Semester: 3rd							
Sr. No	Course Code	Course Title	Type of Course	L	T	P	Total Credits
1	MCM301	Corporate Tax Planning & Management	Core	4	0	0	4
2	MCM302	Security Analysis & Investment Management	Core	4	0	0	4
3	MCM303	Internship (6 Weeks)	Skill Based	-	-	-	6
4	MCM304	Project Work	Skill Based	0	0	4	2
Disciplinary Elective (Any one of the following)							
5	MCM305	Financial Auditing & Taxation	Discipline Elective	3	0	0	3
6	MCM306	Globalization & Business Growth					
7			Open Elective	2	0	0	2
8	BCM399		MOOC	-	-	-	-
Total				13	0	4	21

Open Elective Courses (Any One) (For other Departments)							
9	MCM307	Business Laws	OEC	2	0	0	2
9	MCM308	Managerial Economics					
10	MCM309	Management Information System					
11	MCM310	Business Environment					
Semester: 4th							
Sr. No	Course Code	Course Title	Type of Course	L	T	P	Total Credits
1	MCM401	Dissertation	Research skill	-	-	-	20
Total				0	0	0	20
Grand Total				52	0	12	84

Note: Students will undergo a summer internship for 6 weeks during summer vacations after 2nd semester.

EVALUATION CRITERIA FOR THEORY COURSES

A. Continuous Assessment: [25 Marks]

- i. Surprise Test (Two best out of three) - (10 Marks)
- ii. Term paper (10 Marks)
- iii. Assignment(s) (10 Marks)
- iv. Attendance (5 marks)

B. Mid Semester Test-1: [30 Marks]

C. MST-2: [20Marks]

D. End-Term Exam: [20 Marks]

Evaluation Criteria for other courses has been given separately with respective courses

L	T	P	Cr.
4	0	0	4

Course Title: Financial Accounting & Corporate Accounting

Course Code: MCM101

Learning Outcomes

On the completion of the course, the students will be able to

1. Evaluate the accounting principles and regulations to prepare financial statements.
2. Demonstrate skills relevant to accounting standards to solve practical problems.
3. Apply appropriate accounting techniques and perform the accounting treatment for the preparation of consolidated financial statements.
4. Analyze and record transactions, make accounting adjustments, and preparation of financial statements
5. Acquire the skill related to issues of financial accounting as well as corporate accounting in a global and ethical framework.

Course Content

UNIT I

14 Hours

1. The conceptual basis of Accounting, Concepts and Conventions, Accounting Records, Balance sheet equation, Accounting Cycle, and Preparation of Profit and Loss account as per schedule VI the of Companies Act 1956.
2. Indian Accounting Standards (AS) 1,2 and 6 Issue, forfeiture, and re-issue of shares; Issue and redemption of debentures; Underwriting of shares and debentures; Accounts of underwriters; Final Accounts and Financial statements of companies;

UNIT II

13 Hours

1. Amalgamation, Absorption, and Reconstruction of Companies as per Indian Accounting Standard 14; Holding company Accounts; Accounting for internal reconstruction.
2. Liquidation Accounts; Accounts of banking companies and insurance XX V C companies; Valuation of goodwill and shares

UNIT III

16 Hours

1. Relevant accounting standards; Company Accounts: Issue, forfeiture, and valuation of shares using different Methods; Goodwill – Valuation using different methods i.e., Average Profit, Super Profit, Capitalization and Annuity.
2. Final accounts of company; Amalgamation: amalgamation in the nature of Merger and of Purchase; Absorption: Meaning, relevant standard; Reconstruction: External and internal reconstruction – meaning, provisions and Accounting.

UNIT IV

17 Hours

1. Corporate reporting requirements and Current practices; Periodic reporting; Segment reporting; social reporting; Harmonization in corporate reports.
2. Introduction to Human Resource Accounting; Lease accounting, social and environment accounting, inflation accounting, and accounting for price level changes

Transaction Mode

Problem solving learning, Case Analysis, Cooperative Teaching, Inquiry based learning, Visualization, Group discussion, Active participation

Suggested Readings

- Warren, C. S., Jonick, C., & Schneider, J. (2020). *Financial accounting*. Cengage Learning.
- Schroeder, R. G., Clark, M. W., & Cathey, J. M. (2019). *Financial accounting theory and analysis: text and cases*. John Wiley & Sons.
- Pratt, J., & Peters, M. F. (2020). *Financial Accounting*. John Wiley & Sons.
- Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2018). *Financial Accounting with International Financial Reporting Standards*. John Wiley & Sons.
- Kimmel, P. D., Weygandt, J. J., & Kieso, D. E. (2020). *Financial accounting: tools for business decision-making*. John Wiley & Sons.
- Warren, C. S., & Jones, J. (2018). *Corporate financial accounting*. Cengage Learning.

Course Title: Business Statistics

Course Code: MCM102

L	T	P	Cr.
4	0	0	4

Learning Outcomes

On the completion of the course, the students will be able to

1. Identify simple and multiple regression models to analyze the underlying relationships between the variables
2. Analyze the different types of statistical tests.
3. Apply probability rules and concepts related to discrete and continuous random variables to analyze business problems.
4. Analyze the relevance of statistical findings for business problem solving and decision making.
5. Enhance skill of statistics to analyze financial statements.

Course Content

UNIT I

13 Hours

1. Introduction, definition, scope, functions, importance, limitations and distrust of statistics; types of statistical methods; data collection and analysis; types of data: primary and secondary data;

characteristics of a graph: types of graphs and their merits and demerits.

2. Classification of data, presentation of data: graphic and tabulation.

UNIT II **17 Hours**

1. Measures of Central Tendency: Mean, Median & Mode, Measure of Dispersion, Correlation coefficient: Simple, Partial and Multiple.
2. Regression: Simple and multiple (three variables only) and their estimation by least square method.

UNIT III **16 Hours**

1. Time Series Analysis: Meaning & Need, Secular Trend, Seasonal variations, Cyclical and Irregular Fluctuations.
2. Index Numbers: Need and Meaning, Wholesale Price index Number and cost of living index numbers

UNIT IV **14 Hours**

1. Probability: Additive and multiplicative laws of probability, Probability distribution functions: Binomial, Poisson's and Normal Distributions and their applications.
2. Linear Programming: Graphic and Simplex Method, Transportation Problem, Assignment Problem.

Transaction Mode

Group discussion, Experiential learning, Brain storming, Active participation, Flipped teaching

Suggested Readings

- Spiegelhalter, David. (2019). *The Art of Statistics: Learning from Data*. Kindle Edition. Pelican Books.
- Sharma, J. K. (2019). *Business Statistics*. 5th Ed. Vikas Publishing House.
- Siegel, Andrew F. (2001). *Practical Business Statistics*. McGraw Hill Irwin.
- Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. & Levine, D.M. (2008). *Business Statistics: A First Course*. Pearson Education.
- Gupta C B, Gupta V. (1995). *An Introduction to Statistical Methods*. Vikas Publications.
- Levin I. Richard & Rubin, S. David. (2017). *Statistics for Management*. Prentice Hall India.
- Gupta, S.C. (2018). *Fundamentals of Statistics*. Himalaya Publishing House

Course Title: Accounting for Managerial Decision

Course Code: MCM103

Learning Outcomes

L	T	P	Cr.
4	0	0	4

On the completion of the course, the students will be able to

1. Apply management accounting and its objectives in facilitating in

decision making.

2. Acquire an understanding of accounting principles to manage business and to take financial decisions
3. Evaluate the basic concepts of financial accounting, cost accounting and management accounting
4. Analyze complex management accounting problems in entrepreneurial business.
5. Evaluate various tools of accounting to analyze business situation and take decisions concerned with cost system, budgeting and control mechanism.

Course Content

UNIT I

14 Hours

1. Introduction to Cost Accounting and Management Accounting and their inter-relationship with Financial Accounting
2. Financial Statements: Meaning, types and Limitation of Financial Statements;

UNIT II

16 Hours

1. Financial Statement Analysis: Ratio Analysis and AS 20, Common size statement Analysis, Comparative Analysis, Trend Analysis, Fund flow and Cash Flow Analysis (AS 3).
2. Management of Working Capital Accounting for Price level changes; Human Resource Accounting; Social and Environmental Accounting; Responsibility Account

UNIT III

15 Hours

1. Introduction to Cost Behaviour; Absorption and Marginal Costing and their managerial implications; Cost-Volume-Profit Analysis;
2. Standard Costing: types and fixation of standards; Variance Analysis: material, labour and overhead Variances;
3. Budgetary Control System; Types of budgets; Introduction to Performance Budgeting and Zero-Based Budgeting; Uniform Costing and Inter firm Comparison.

UNIT IV

15 Hours

1. Responsibility Accounting. Capital Budgeting
2. Cost of capital
3. Contemporary Issues in Management accounting: Value chain analysis; Activity Based Costing; Activity Based Budgeting; Target and Life Cycle Costing; Quality Costing; Corporate Reporting Practices in India and its evaluation.

Transaction Mode

Cooperative learning, Group discussion, Active participation, Quiz, Open talk, Question, Team Teaching

Suggested Readings

- Khan, M. Y., Jain, P. K. (2021). *Management Accounting*. 8th Ed. McGraw Hill.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, M. S. K. (2021). *Principles of Management Accounting*. Sultan Chand & Sons.
- Maheshwari, S.N., Maheshwari Suneel, Maheshwari, K. Sharad. (2018). *A Textbook of Accounting for Management*. S Chand Publishing.
- Ramachandran, N., Kakani, Kumar Ram. (2020). *Financial Accounting for Management*. 5th Ed. McGraw Hill.
- Hilton W. Ronald, Platt E. David. (2020). *Managerial Accounting: Creating Value in a Dynamic Business Environment*. 11th Ed. McGraw Hill.

Course Title: Information Technology

Course Code: MCM104

Learning Outcomes

L	T	P	Cr.
3	0	0	3

On the completion of the course, the students will be able to

1. Create database, add, delete and move records.
2. Apply information technology in Business & Industry, Home, Education & Training, Entertainment & Arts, Science, Engineering and Math etc.
3. Acquire the skill of web page, website and web searching data transmission, half-duplex transmission, modems and client server computing.
4. Acquire a working knowledge of concepts and terminology related to information Technology

Course Content

UNIT I

10 Hours

1. MS Access: Creating database, adding, deleting and moving records;
2. Querying: creating, saving and editing; creating and using forms, creating and printing reports.

UNIT II

12 Hours

1. Information Technology: Introduction, New Developments, Information Systems, Software and data, application of IT in Business & Industry, Home, Education & Training, Entertainment & Arts, Science, Engineering and Math; Application of Information Technology.

UNIT III

12 Hours

1. Introduction to Internet: Definition of networks, concepts of web page, website and web searching (browsing); Concepts of data transmission, half-duplex transmission, modems, client server computing.

UNIT IV**11 Hours**

1. Introduction to TCP/IP reference models, HTML: Build a simple HTML document, tables, frames, links, adding multimedia documents, home page;
2. Applications of networks in information sharing and dissemination: applications in banking, e governance, ticket reservation etc. Lab: Web Designing in HTML, Internet Surfing.

Transaction Mode

Flipped teaching, Demonstration, Case Analysis, Visualization, Group discussion, Active participation, Mentee Meter

Suggested Readings

- McKeown, P. (2015). *Information technology and the networked economy*.
- Miller. (2019). *Data and Network Communication*. Vikas Publishing House. New Delhi
- Turban, E., Rainer, R. K., & Potter, R. E. (2020). *Introduction to information technology* (p.550). New York, NY: John Wiley & Sons.
- Lucas, H. C. (2021). *Information technology for management*. McGraw-Hill.
- Earl, M. J. (2018). *Management strategies for information technology*. Prentice-Hall, Inc.

Course Title: Information Technology (Lab)**Course Code: MCM105****Learning Outcomes**

L	T	P	Cr.
0	0	4	2

On the completion of the course, the students will be able to

1. Create database, add, delete and move records.
2. Apply information technology in Business & Industry, Home, Education & Training, Entertainment & Arts, Science, Engineering and Math etc.
3. Acquire the skill of web page, website and web searching data transmission, half-duplex transmission, modems and client server computing.
4. Acquire a working knowledge of concepts and terminology related to information Technology

Course Content**UNIT I****6 Hours**

1. MS Access: Creating database, adding, deleting and moving records;
2. Querying: creating, saving and editing; creating and using forms, creating and printing reports.

UNIT II**9 Hours**

1. Information Technology: Introduction, New Developments, Information Systems, Software and data, application of IT in Business & Industry,

Home, Education & Training, Entertainment & Arts, Science, Engineering and Math; Application of Information Technology.

UNIT III**7 Hours**

1. Introduction to Internet: Definition of networks, concepts of web page, website and web searching (browsing); Concepts of data transmission, half-duplex transmission, modems, client server computing.

UNIT IV**8 Hours**

1. Introduction to TCP/IP reference models, HTML: Build a simple HTML document, tables, frames, links, adding multimedia documents, home page;
2. Applications of networks in information sharing and dissemination: applications in banking, e governance, ticket reservation etc. Lab: Web Designing in HTML, Internet Surfing.

Transaction Mode

Flipped teaching, Demonstration, Case Analysis, Visualization, Group discussion, Active participation, Mentee Meter

Suggested Readings

- McKeown, P. (2015). *Information technology and the networked economy*.
- Miller. (2019). *Data and Network Communication*. Vikas Publishing House. New Delhi
- Turban, E., Rainer, R. K., & Potter, R. E. (2020). *Introduction to information technology* (p.550). New York, NY: John Wiley & Sons.
- Lucas, H. C. (2021). *Information technology for management*. McGraw-Hill.
- Earl, M. J. (2018). *Management strategies for information technology*. Prentice-Hall, Inc.

Evaluation Criteria

- A. First Practical (Unit-I): 20 Marks
- B. Second Practical (Unit-II): 20 Marks
- C. Third Practical (Unit-III): 20 Marks
- D. Fourth Practical (Unit-IV): 20 Marks
- E. Final Practical at end of the semester (Comprehensive practical): 20 Marks

Course Title: Marketing Management**Course Code: MCM106**

L	T	P	Cr.
3	0	0	3

Learning Outcomes

On the completion of the course, the students will be able to

1. Evaluate the analytical frameworks and tools used in marketing mix.
2. Analyze information of a firm's market segmentation to formulate segmentation strategies.

3. Evaluate new product development process, product mix and product line decisions, branding and packaging decisions, pricing strategies and programs tools of product differentiation.
4. Demonstrate the role of marketing channels and identifying major channel alternatives.
5. Acquire skills of communication mix, web marketing and green marketing.

Course Content

UNIT I

12 Hours

1. Nature and scope of marketing; corporate orientation towards marketplace; building and delivering customer value and satisfaction; retaining customers; Marketing Mix, marketing environment; marketing research and information system.
2. Analyzing consumer markets and buyer behaviour; analyzing business markets and business buying behaviour;

UNIT II

10 Hours

1. Market segmentation; positioning and targeting, Levels of Market Segmentation, segmenting consumer markets, Niche Marketing, segmenting business markets, Michael Porter's Five Forces Model.
2. Retail Marketing Concept.

UNIT III

13 Hours

1. Product Decisions; New product development process; product mix and product line decisions; branding and packaging decisions; pricing strategies and programs tools of product differentiation; marketing strategies in the different stage of the product life cycle;
2. Marketing Channels: Marketing Channels, Role of Marketing Channels, Identifying Major Channel Alternatives, Types of Intermediaries, Channel-Management Decisions, managing marketing channels; wholesaling and retailing.

UNIT IV

10 Hours

1. Marketing Communication; The Role of Marketing Communications, Communications Mix -Advertising and sales promotion; public relations; personal selling;
2. evaluation and control of marketing effort; web marketing; green marketing; reasons for and benefits of going international; entry strategies in international marketing.

Transaction Mode

Cooperative learning, Inquiry based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

Suggested Readings

- Kotler, Philips, Armstrong, Gary & Agnihotri Prafula. (2018). *Principles of Marketing*. Pearson Education
- Ramaswamy, V.S & Namakumari, S. (2019). *Marketing Management*. Om Books
- Stanton, J. William. (2016). *Fundamentals of Marketing*. McGraw Hill Education
- Gandhi, J.C. (2017). *Marketing A Managerial Introduction*. McGraw Hill Education
- Baker, Michael J. (2020). *Companion Encyclopedia of Marketing*. Cengage Learning Emea

Course Title: Management of Financial Services
Course Code: MCM107

L	T	P	Cr.
3	0	0	3

Learning Outcomes

On the completion of the course, the students will be able to

1. Acquire the expertise to measure risk, return and explain the trade-offs between risk and return.
2. Apply the concepts of code of conduct and self-regulation in entrepreneurial business of merchant banking.
3. Evaluate the regulatory environment of financial services.
4. Acquire the apprehension of underwriting, credit rating and mutual funds.
5. Evaluate code of conduct, self-regulation, securitization and consumer finance.

Course Content

UNIT I

10 Hours

1. Financial Services Nature & types; Regulatory Environment of Financial Services; Marketing of Financial Services, Merchant Banking: Role, Services provided by merchant banks,
2. SEBI Regulations, Recent Developments, Code of Conduct, Self-regulation (AMBI) by merchant banks.

UNIT II

10 Hours

1. Underwriting: Concept, Registration, SEBI guidelines, Recent Developments.
2. Credit Rating: Meaning, Significance, Types, Rating Methodology, Drawbacks, and SEBI regulations for credit rating,
3. Credit Rating Agencies in India: CRISIL, ICRA & CARE lease financing: Types and basis, present scenario in India.

UNIT III

12 Hours

1. Mutual Funds: Meaning, types, Risks involved in Mutual Funds, Registration of Mutual Funds, Trustees, Asset Management.
2. Housing Finance: Introduction, types, procedure for loan disbursement, housing finance market in India, Companies and custodian,
3. Regulation of Mutual Funds: SEBI guidelines, Recent Developments, Marketing of Mutual Funds in India.
4. Venture Capital: Characteristics, SEBI Guidelines, Venture Capital Funds in India; factoring: characteristics & forms.

UNIT IV**13 Hours**

1. Factoring in India, forfeiting: Concept, sequence of operations in forfeiting, in India,
2. Securitization: Meaning, features, mechanizing, benefits, and depository services: Role of depositories and their services, advantages of depository system, NSDL and COSL depositories' participants and their role; stock broking service including SEBI Guidelines.
3. Consumer Finance: Introduction, growth & present scenario in India.

Transaction Mode

Collaborative Teaching, Cooperative Teaching, Case based Teaching, Case Analysis, Panel Discussions, Group Discussions, Brain storming, Mentee Meter, Quiz, Open talk

Suggested Readings

- Bhalla, V.K. (2019). *Investment Management*. S. Chand and Company Ltd.
- Fisher & Jordon (2019). *Security Analysis & Portfolio Management* Sultan Chand publications, New Delhi.
- Jack C. F. (2018). *Management of Investment*. McGraw- Hill.
- Puller & Farrell (2020). *Modern Investment & Security Analysis*. S. Chand and Company Ltd.
- Eugene F. Brigham, Michael C. Ehrhardt (2015) *Financial Management: Theory & Practice* (15th Edition). Cengage Publications. New Dehli

Course Title: Advanced Tax Laws and Practice**Course Code: MCM201****Learning Outcomes**

L	T	P	Cr.
4	0	0	4

On the completion of the course, the students will be able to

1. Acquire skills to charge wealth tax, VAT, service tax, Central excise tax and custom duty.
2. Evaluate computation of net wealth and wealth tax liability, return of

wealth and provisions concerning assessment.

3. Demonstrate skills as tax practitioner in wealth tax, VAT, service tax, Central excise tax and custom duty.
4. Evaluate tax audit and panel provisions.
5. Acquire the professional skills of chargeability, payment & adjustment of various kinds of taxes.

Course Content

UNIT I

14 Hours

1. Wealth Tax: Charge of wealth tax, assets, deemed assets and assets exempted from tax, valuation of assets, Computation of net wealth and wealth tax liability, return of wealth and provisions concerning assessment.

UNIT II

15 Hours

1. Value Added Tax (VAT): Justification, objectives and benefits of VAT, Types and methods of computation of VAT, VAT Methodology and VAT – Registration, returns, audit and penal provisions.

UNIT III

16 Hours

1. Services Tax: Need, Statutory provisions, taxable services, valuation, administrative mechanism and procedural aspects, rates and computation of tax, payment & adjustment of service tax, Penalties under services tax, Challenges before services tax administration in India.

UNIT IV

15 Hours

1. Central excise laws: Basis of chargeability of duties of central excise- classification and valuation of excisable goods, assessment procedure, recovery and refund of duties. Clearance of excisable goods, filing of returns; CENVAT, Custom Duty

Transaction Mode

Cooperative learning, Active participation, Panel Discussions, Group Discussions, Flipped teaching, Mentee Meter, Open talk

Suggested Readings

- Ahuja G.K. and Gupta, R. (2018). *Systematic Approach to Income Tax and Central Sales Tax*, Bharat Law House, New Delhi.
- Anand G, Srinivasan (2015). *Direct Taxes Code 2009 & Income Tax Act 1961*. Taxmann Publications Pvt. Ltd., New Delhi.
- Lakhotia, R. N. (2021). *Corporate Tax Planning*. Vision Publications, Delhi.
- Mehrotra, H. C. & Goyal, S.P. (2018). *Corporate Tax Planning and*

Management", Shahitya Bhawan, Agra.

- Sareen, V.K., & Sharma, A. (2018). *Indirect Taxes*. Kalyani Publishers, New Delhi.

Course Title: Operations Research

Course Code: MCM202

L	T	P	Cr.
4	0	0	4

Learning Outcomes

On the completion of the course, the students will be able to

1. Evaluate the key role of operational activities in bringing about the growth and profitability of organizations.
2. Analyze ideas, concepts and principles in operational strategy.
3. Evaluate use of quantitative tools in solving typical Operational domain problems.
4. Acquire skills improve the productivity of the organization by using operational research techniques.

Course Content

UNIT I

15 Hours

1. Operations Research: Evolution, methodology and role in managerial decision making;
2. Linear programming: Meaning, assumptions, advantages, scope and limitations; Formulation of problem and its solution by graphical and simplex methods; special cases in simplex method: Infeasibility, degeneracy, unbounded and multiple optimal solutions; duality

UNIT II

17 Hours

1. Transportation problems including trans-shipment problems; Special cases in transportation problems: unbalanced problems, degeneracy, maximization objective and multiple optimal solutions; assignment problems including traveling salesman's problem.
2. Special cases in Assignment problems: unbalanced problems, maximization objective and multiple optimal solutions.

UNIT III

13 Hours

1. PERT/CPM: Difference between PERT and CPM, network construction, calculating EST, EFT, LST, LFT and floats, probability considerations in PERT, time-cost trade-off.
2. Decision theory: decision making under uncertainty and risk

UNIT IV**15 Hours**

1. Bayesian analysis, decision trees. Game theory, pure and mixed strategy games; principle of dominance; two-person zero sum game;
2. Replacement Models: Group Replacement, Individual Replacement;
3. Sequencing: Concepts, Solutions of processing 'n' jobs through – '1', '2', '3' and 'm' machines, Processing '2' jobs through 'm' machines; Dynamic Programming Problems.

Transaction Mode

Problem solving learning, blended learning, Gamification, Cooperative learning, Inquiry based learning, Visualization, Group discussion, Active participation, Open talk, Mentee Meter

Suggested Readings

- Kapoor, V.K. (2018). *Operations Research*. Sultan Chand & Sons, New Delhi.
- Paneerselvam. (2018). *Operations Research*. Prentice Hall of India, New Delhi.
- Kalavathy (2015). *Operations Research*. Vikas Publishing House, New Delhi
- Taha (2019). *Operations Research: An Introduction*. Prentice Hall of India, New Delhi.
- Vohra, N. D. (2020). *Quantitative Techniques in Management*. Tata McGraw Hill Publishing Company Ltd., New Delhi.

Course Title: Business Ethics & Environmental Science

Course Code: MCM203

Learning Outcomes

On the completion of the course, the students will be able to

- Conduct project planning activities to accurately forecast project costs, timelines & quality
- Develop a strong working knowledge of ethics & professional responsibility
- Demonstrate effective organizational leadership & skills to manage projects, teams & stakeholders
- Recognize & seize diverse opportunities for financial gain
- Develop conceptual framework of business environment and generate interest in international business

Course Content**UNIT I****12 Hours**

1. Business ethics: Introduction: Meaning of ethics, Types of business ethic issues, why ethical problems occur in business, Ethical dilemmas in business

L	T	P	Cr.
3	0	0	3

2. Ethical principles in business: Utilitarianism: weighing social cost and benefits, Rights and duties Justice and fairness, The ethics of care, Integrating utility, rights, justice and caring.

UNIT II**13 Hours**

1. An alternative to moral principles: virtue ethics, Morality in international context, Ethical decision making-personal and professional moral development and moral reasoning
2. Computer ethics and business: Computer crime, Computers and corporate responsibility Property: information and software, Computer and privacy Professional ethics: Ethics in international business.

UNIT III**10 Hours**

1. Environmental protection: Safety and acceptable risk, Environmental harm, Pollution and it's control, Product safety and corporate liability, strict liability, Environment pollution and degradation, Disaster Management

UNIT IV**10 Hours**

1. Fundamentals of environmental chemistry.
2. Biodiversity, Environmental Geoscience: Fundamental Concepts, Environmental implications of energy, Introduction to Environment Impact Analysis, Waste Management, Environmental education and Awareness

Transaction Mode

Case Analysis, Dialogue, Panel Discussions, Group Discussions, Brain storming, Role play, Demonstration, Project based learning, Team Teaching

Suggested Readings

- Murthy, K. B. (2009). *Politics, Ethics and social responsibility of business*. Pearson Education India.
- Sharma, J. P. (2013). *Corporate Governance, Business Ethics and CSR:(with Case Studies and Major Corporate Scandals)*. Ane Books Pvt.
- Agarwal, K. C. (2001). *Environment Biology*. Nidi Publ. Ltd. Bikaner.
- Jadhav, H & Bhosale, V.M. (1995). *Environment Protection and Laws*. Himalaya PubHouse, Delhi 284p.
- Rao M. N. & Datta A.K. (1987). *Waste Water Treatment*. Oxford & IBH Publ. Co.Pvt. Ltd.45p.

Course Title: Seminar**Course Code: MCM204**

L	T	P	Cr.
0	0	0	2

Learning Outcomes

On the completion of the course, the students will be able to

1. Create apprehension of mindful speaking over business subject matter.
2. Acquire skill of in-depth presentation of concerned business activities.
3. Demonstrate the subjective expertise gather over previous semesters.
4. Evaluate the theoretical knowledge with their practical experience.

Course Content

Each student of the course has to deliver one presentation concerning the success story of an entrepreneur. The uniqueness and creativity of entrepreneur will be a matter of discussion through various transaction modes.

Transaction Mode

Demonstration, Evaluation of Practical through peer demonstration, Role Play, Mock Exercise

Evaluation Criteria

- A. Relevance of the topic with Current trends and issues in commerce and business: 20 Marks
- B. Presentation (PPT): 20 Marks
- C. Presentation Skills: 40 Marks
- D. Case Studies relevance: 10 Marks
- E. Group Discussion: 10 Marks

Course Title: Research Methodology

Course Code: MCM205

L	T	P	Cr.
4	0	0	4

Learning Outcomes

After Successful completion of this course, the students will be able to

1. Analyze and interpret data collected for the problem and able to prepare report for the same.
2. Apply the concepts of research and data analysis.
3. Create research papers for seminars, conferences and research journals.
4. Apply the tools and techniques for exploratory, conclusive and causal research.
5. Develop data analytical skills and meaningful interpretation of data to solve the business problems.

Course Content

UNIT I

13 Hours

1. Research methodology: Meaning, objectives and process of research, Types of Research, Research methods in social sciences,
2. Exploratory, Descriptive and Experimental research; their applications and limitations.

UNIT II

17 Hours

1. Sampling Design: concepts, types and their applicability Hypothesis, Null and Alternative hypothesis, level of significance, Type I and Type II errors.

2. Techniques for Data collection; primary and secondary sources, Primary sources-consumers and trade survey, including consumer panels and retail auditing.

UNIT III**14 Hours**

1. Questionnaire designing, Schedule, Interview and Observational methods.
2. Qualitative Techniques of data-collection; depth interviews, Focus group interview, Projective techniques and applications.

UNIT IV**16 Hours**

1. Questionnaire designing and protesting. The measurement process: Difficulties in measurement and concepts of validity and reliability.
2. Analysis and Processing of data, editing, coding tabulation and content analysis.
3. Scaling techniques: Thurston, Likert, and semantic differentials.
4. Report writing and presentation.

Transaction Mode

Cooperative learning, Collaborative Teaching, Quiz, Open talk, Inquiry based learning, Group discussion, Active participation, Case Analysis, Mentee Meter

Suggested Readings

- Kothari, C.R. (2018). *Research Methodology*. New Age International Publisher
- Rao K.V. (2018). *Research Methodology in Commerce & Management*. Sterling Publishers Private Limited
- Gupta, S. P, and Gupta, M. P (2018). *Business Statistics*. Sultan Chand & Sons, 7th Edition
- Gupta, S.C and Kapoor, V.K (2019). *Fundamental of Mathematical Statistics*. Sultan Chand & Sons
- Jain, T.R. & Aggarwal, S.C. (2020). *Business Mathematics & Statistics*. VK Global Publications Pvt Ltd

Course Title: Communication Skills for Healthcare Professionals

Course Code: MCM206

L	T	P	Cr.
1	0	0	1

Learning Outcomes

On the completion of the course, the students will be able to

1. Analyze the health promotion and health marketing strategies as well as media portrayal of health issues.

2. Acquire the skill of inter professional communication between providers from different disciplines.
3. Evaluate the role of simulation exercises in becoming better communicators.
4. Analyse disease surveillance in epidemiology & communication.
5. Evaluate implications of healthcare information and communication technologies.
6. Analyse the role of social structures on communication and health

Course Content**UNIT I****3 Hours**

1. Communication across healthcare specialties and hierarchies, Health promotion and health marketing, How the media portrays health issues,

UNIT II**5 Hours**

1. Inter professional communication between providers from different disciplines, the role of simulation exercises in becoming better communicators,

UNIT III**4 Hours**

1. Communication impairments and disabilities, Disease surveillance in epidemiology & communication,

UNIT IV**3 Hours**

1. Implications of healthcare information and communication technologies (CPOE, EHR, etc.), the determining role of social structures on communication and health

Transaction Mode

Case Analysis, Dialogue, Panel Discussions, Group Discussions, Brain storming, Role play, Demonstration, Project based learning, Team Teaching

Suggested Readings

- Hugman, B. (2019). *Healthcare communication*. Pharmaceutical Press.
- Hiller, A., Guillemin, M., & Delany, C. (2015). Exploring healthcare communication models in private physiotherapy practice. *Patient education and counseling*, 98(10), 1222-1228.
- McCrorie, A. D., Donnelly, C., & McGlade, K. J. (2016). Infographics: healthcare communication for the digital age. *The Ulster medical journal*, 85(2), 71.
- Parry, R., Pino, M., Faull, C., & Feathers, L. (2016). Acceptability and design of video-based research on healthcare communication: evidence and recommendations. *Patient Education and Counseling*, 99(8), 1271-1284.

Course Title: Financial Market & Instruments**Course Code: MCM207****Learning Outcomes**

On the completion of the course, the students will be able to

L	T	P	Cr.
3	0	0	3

1. Evaluate financial markets and recent trends in India.
2. Acquire the expertise of money market's composition and structure; acceptance houses, discount houses, and call money market.
3. Apply the rules and regulations of the regulatory bodies like RBI, IRDA and SEBI while serving in financial market instruments.
4. Evaluate the role of venture capital finance, factoring services, bank guarantees, letter of credit, credit rating and financial counseling.

Course Content

UNIT I

9 Hours

1. An overview of Financial Markets in India.
2. Money Market: Indian Money Market's composition and structure; Acceptance Houses, Discount Houses, and Call Money Market; Recent trends in India Money Market.

UNIT II

11 Hours

1. Capital Market: Security Market (a) New issue market, (b) Secondary market; Functions and role of Stock Exchange; Listing procedure and legal requirements;
2. Stock Exchange- National Stock Exchange and Bombay Stock Exchange.

UNIT III

13 Hours

1. Securities Contract and Regulation Act: Main provisions.
2. Investors Protection: Grievances concerning Stock Exchange dealings and their removal; Grievance cells in Stock Exchanges; SEBI.
3. Functionaries on Stock Exchanges; Brokers, Sub-brokers, depositories, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.
4. Overview of Financial services industry.

UNIT IV

12 Hours

1. Merchant Banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India.
2. Venture capital finance. Factoring services, bank guarantees and letter of credit.
3. Credit rating. Financial counseling.

Transaction Mode

Cooperative learning, Inquiry based learning, Group discussion, Active participation, Quiz, Open talk, Question, Brain storming

Suggested Readings

- Chandra, P. (2019). *Financial management*. Tata McGraw-Hill Education.
- Pandey.I.M. (2021). *Financial Management*. Tata McGraw-Hill Education.

- Kishore R.M. (2018). *Financial Management*. Taxman.
- Banerjee, B. (2015). *Fundamentals of financial management*. PHI Learning Pvt. Ltd.
- Higgins, R. C., & Reimers, M. (2015). *Analysis for financial management* (No. s 53). Chicago: Irwin.

Course Title: Financial Institution & Markets**Course Code: MCM208****Learning Outcomes**

L	T	P	Cr.
3	0	0	3

On the completion of the course, the students will be able to

1. Evaluate the role of financial institutions in economic development.
2. Acquire command over functions and role of central bank and development of banking system in India.
3. Acquire knowledge of concepts & practical dynamics of the Indian financial system, markets, institutions and financial services.
4. Apply rules and regulations of stock exchange, factoring forfeiting and housing finance.
5. Evaluate regulations for future development of international and domestic financial services.

Course Content**UNIT I****11 Hours**

1. Financial Institutions in India: An overview, types and their role in economic development,
2. Banking system in India: An overview, structure of Indian banks: public, private and foreign banks, their role and performance,
3. Reserve Bank of India: Its functions and role as a central bank.
4. Development Banking in India: concept, evolution, types, function, structure, and promotional role.
5. Micro-Financing: concept, models, and its role in poverty alleviation, banking sector reforms in India.

UNIT II**12 Hours**

1. Financial Services: salient features, scope and problems; mutual funds; venture capital financing; regulatory and theoretical framework of leasing.
2. Role of Financial System in Economic Development – Financial Markets and Financial Instruments Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges.
3. Factoring and forfeiting; housing finance; merger/amalgamation and acquisition/takeover; debt securitization, Leasing. Factoring, prospects of factoring in India.

UNIT III**10 Hours**

1. Plastic Money, Credit process followed by credit card organizations. Factors affecting utilization of plastic money in India.
2. Credit rating - the concept and objective of credit rating, various credit rating agencies in India and International credit rating agencies.
3. Venture capital - concepts and characteristics of venture capital, venture capital in India, guidelines for venture capital.

UNIT IV**12 Hours**

1. Call money market: introduction, meaning, participation, location, volume of call loans, call rates, recent developments.
2. Treasury bill market-introduction, 91 days, 182 days treasury bill market,
3. Commercial Bill market - introduction, bills of exchange, size of market, schemes, rates, factors Behind inter development
4. Market for CPs and CDs: introduction, interest rate determination, Discount market and market for financial guarantees.
5. Depository: Introduction, Concept, depository participants, functioning of depository systems, Demat, Remat, process of switching over to depository systems, benefits, depository systems in India.

Transaction Mode

Group discussion, Active participation, Brain storming, Demonstration, Project based learning, Team Teaching, Mentee Meter, Quiz, Open talk, Question, One minute

Suggested Reading

- Saunders Anthony & Cornett Marcia Million. (2019). *Financial Markets and Institution 3rd Edition* s. Tata McGraw-Hill Education Private Limited.
- Bhole L.M. (2019). *Financial Institutions and Markets*. Tata McGraw-Hill Publishing Company Limited.
- Srivastava R.M. 2018. *Management of Indian Financial Institutions*. Himalaya Publishing House. Mumbai.
- Khan M.Y. 2017. *Indian Financial System. 5th Edition*. Tata McGraw-Hill Publishing Company Limited, New Delhi.
- Mishkin, F. S., & Eakins, S. G. (2016). *Financial markets and institutions*. Pearson Education India.
- Khan, M. Y. (2014). *Financial services*. Tata McGraw-Hill Education.
- Frederic, S. (2020). *Financial markets and institutions*. Pearson Education India.
- Mishkin, F. S., & Eakins, S. G. (2019). *Financial markets*. Pearson Italia.
- Atack, J., & Neal, L. (Eds.). (2019). *The origins and development of financial markets and institutions: From the seventeenth century to the present*.

Cambridge University Press.

Course Title: Entrepreneurship and Innovation
Course Code: MCM209

L	T	P	Cr.
2	0	0	2

Learning Outcomes

On the completion of the course, the students will be able to

1. Develop an understanding of the principles of entrepreneurship and innovation.
2. Learn about the key skills and competencies required for successful entrepreneurship, such as critical thinking, problem-solving, creativity, and leadership.
3. Develop an ability to identify and evaluate business opportunities.
4. Gain knowledge of the key elements of business planning, financing, marketing, and operations management.
5. Develop an understanding of the role of innovation in entrepreneurship and how to foster a culture of innovation.

Course Content

UNIT I

9 Hours

1. Introduction to Entrepreneurship and Innovation: Definition and Characteristics of Entrepreneurship and Innovation, Types of Entrepreneurship and Innovation,
2. The Role of Entrepreneurship and Innovation in economic development, Key Skills and competencies required for successful entrepreneurship

UNIT II

5 Hours

1. Identifying and Evaluating Business Opportunities: Sources of business ideas and opportunities, Market research and analysis,
2. Identifying and evaluating target markets and customer segments, Identifying and evaluating competition

UNIT III

8 Hours

1. Business Planning and Financing: Business planning process and key elements of a business plan,
2. Financing options for entrepreneurs, financial management and accounting for entrepreneurs

UNIT IV

8 Hours

1. Marketing, Operations Management, and Innovation: Marketing Strategies and Techniques for Entrepreneurs, Operations Management for Entrepreneurs,
2. Innovation and Entrepreneurship: fostering a Culture of Innovation

Transaction Mode

Case Analysis, Dialogue, Panel Discussions, Group Discussions, Brainstorming, Roleplay, Demonstration, Project-based learning, Team Teaching

Suggested Readings

- Barringer, B. R., & Ireland, R. D. (2018). Entrepreneurship:

Successfully launching new ventures. Pearson.

- Osterwalder, A., & Pigneur, Y. (2010). Business model generation: A handbook for visionaries, game changers, and challengers. John Wiley & Sons.
- Blank, S. G., & Dorf, B. (2012). The startup owner's manual: The step-by-step guide for building a great company. K&S Ranch.
- Morris, M. H., Kuratko, D. F., & Covin, J. G. (2010). Corporate entrepreneurship & innovation. Cengage Learning.
- Chesbrough, H. (2003). Open innovation: The new imperative for creating and profiting from technology. Harvard Business Press.
- Schumpeter, J. A. (1934). The theory of economic development: An inquiry into profits, capital, credit, interest, and the business cycle. Transaction Publishers.

Course Title: Corporate Tax Planning & Management

Course Code: MCM301

L	T	P	Cr.
4	0	0	4

Learning Outcomes

After successful completion of this course, the students will be able to

1. Acquire knowledge about tax planning and management activities.
2. Evaluate tax problems related to companies.
3. Apply skills of computation of total income & tax liability of company assesses deduction of tax at source & advance payment of tax.
4. Demonstrate skills as tax professionals for corporate houses.
5. Apply skills in tax provisions related to special economic zones, infrastructure sector and backward areas.

Course Content

UNIT I

15 Hours

1. Basic framework of Direct Tax Laws in India, Relative importance of the Income Tax Act and the Finance Act, Basis of charge under Income Tax Act,
2. Introduction with the various Heads of Income, Computation of taxable income under capital gains and other sources

UNIT II

15 Hours

1. Computation of taxable income from profits and gains of business and profession, carry forward and set off of losses, Deductions from gross total income,
2. Computation of total income & tax liability of company assesses, Deduction of tax at source & advance payment of tax.

UNIT III

17 Hours

1. Concept of tax planning; Tax avoidance and tax evasions; corporate taxation and dividend tax, Tax planning relating to capital

structure decision, dividend policy, inter-corporate dividends and bonus shares,

2. Tax planning in respect of own or lease, sale of assets used for scientific research, make or buy decisions; Repair, replace, renewal or renovation, and shutdown or continue decisions.

UNIT IV

13 Hours

1. Tax Planning for New Business: Tax planning with reference to location and nature of new business.
2. Tax provisions relating to special economic zones, infrastructure sector and backward areas, Tax Planning with reference to restructuring, Tax Planning relating to compensation package and impact of FBT

Transaction Mode

Active participation, Collaborative Teaching, Cooperative Teaching, Case based Teaching, Case Analysis, Mentee Meter, Quiz, Open talk

Suggested Readings

- Ahuja, G., & Gupta, R. (2019). *Corporate Tax*. Bharat Law House.
- Lakhota, R. N. & Lakhota, S. (2019). *Corporate Tax Planning Handbook*. Vision Books.
- Singhania, V. K., Singhania, M. (2018). *Corporate Tax Planning and Business Tax Procedures*. Taxmann.
- Dr. H.C. Mehrotra Dr. S.P Goyal.(2015) *Corporate Tax Planning & Management*. (18th edition) Sahitya Bhawan Publications. Agra
- Vinod K. Singhania, Monica Singhania (2020) *Corporate Tax Planning & Business Tax Procedures*, (Virtual book 24th Edition). Taxmann

Course Title: Security Analysis & Investment Management

Course Code: MCM302

L	T	P	Cr.
4	0	0	4

Learning Outcomes

On the completion of the course, the students will be able to

1. Acquire skill about investment analysis, investment process, security return and risk analysis.
2. Evaluate linkage of primary & secondary markets, valuation of securities, bonds, debentures, preference shares & equity shares.
3. Demonstrate the skills to analyze companies for investment purposes through fundamental & technical analysis.
4. Evaluate securities and stocks through valuation models and also use derivative securities to manage risks.
5. Apply the diversification of holding a portfolio and its importance.

Course Content**UNIT I****16 Hours**

1. Introduction to Investment analysis: Nature & scope of investment analysis; approaches to investment analysis, investment process,
2. Security return and risk analysis: systematic & non- systematic risk.

UNIT II**17 Hours**

1. Default risk, foreign exchange risk, interest rate risk, purchasing power risk, Securities' market.
2. Primary market, Secondary market; Primary market: role, functions & methods of selling securities in primary market; SEBI guidelines on public issue.

UNIT III**13 Hours**

1. Secondary market: Importance, trading mechanism, listing of securities on stock exchange,
2. depository: role & functions, Depositories Act, 1996 (outline).

UNIT IV**14 Hours**

1. Linkage of Primary & Secondary markets, Valuation of securities, bonds, debentures, preference shares & equity shares, fundamental & technical analysis, EMH.

Transaction Mode

Cooperative learning, Inquiry based learning, Panel Discussions, Group Discussions, Brain storming, Active participation, Mentee Meter, Quiz, Open talk, Question

Suggested Readings

- Alexander, Sharpe, Bailey, (2018). *Fundamentals of Investment*. Pearson/PHI.
- Barua, Verma and Raghunathan (2018). *Portfolio Management*. TMH.
- Clark, F. (2014). *Investment- Analysis and Management*. TMH Publishers.
- Fisher and Jordon (2021). *Security Analysis and Portfolio Management*. PHI, New Delhi.
- Kevin, S. (2015). *Portfolio Management*. Prentice Hall India.

L	T	P	Cr.
0	0	0	6

Course Title: Internship (6 Weeks)**Course Code: MCM303****Learning Outcomes**

On the completion of the course, the students will be able to

1. Demonstrate skills as a trainee and develop skills to become an entrepreneur.

2. Apply knowledge as individual and in a group with the capacity to be a leader or manager as well as an effective team member.
3. Evaluate the practical working environment including rules, regulations and safety practices.
4. Apply the theoretical knowledge with their practical experience while internship.

Course Content

The students will undergo summer internship for six weeks (6) after semester-II

Transaction Mode

Peer Demonstration, Demonstration, Field Visit, Role Play

Evaluation Criteria

- A. First Week Attendance and Report taken from industry where internee joins: 20 Marks
- B. Second Week Attendance and Report taken from industry where internee joins: 20 Marks
- C. Third Week Attendance and Report taken from industry where internee joins: 20 Marks
- D. Fourth Week Attendance and Report taken from industry where internee joins: 20 Marks
- E. Certificate of Completion of Internship: 20 Marks

Course Title: Project Work

Course Code: MCM304

L	T	P	Cr.
0	0	4	2

Learning Outcomes

On the completion of the course, the students will be able to

1. Evaluate the project on the basis of subject studied in this semester, this work helps in creating entrepreneur/employment skills.
2. Apply the knowledge/concepts acquired in the previous semesters to create/design/implement project relevant in the field of Commerce.
3. Demonstrate research abilities and effective compilation of primary and secondary data.
4. Apply the theoretical knowledge with their practical experience in given research project.

Transaction Mode

Peer Demonstration, Field Visit, Role Play, Team Demonstration, Mock Exercise

Evaluation Criteria

- A. Content and Organization 15 Marks
- B. Research Novelty 15 Marks
- C. Analysis and Interpretation 15 Marks

D. Presentation 15 Marks

E. Final Submission of Report and Viva 40 Marks

L	T	P	Cr.
3	0	0	3

Course Title: Financial Auditing & Taxation

Course Code: MCM305

Learning Outcomes

After successful completion of this course, the students will be able to

1. Evaluate the nature of internal audit and statutory audit.
2. Demonstrate techniques to be adopted and precautions to be taken while preparation of audit reports.
3. Distinguish responsibility of auditor with reference to different branches.
4. Acquire the knowledge about operations and administrations of the Hong Kong audit system.
5. Apply tax principles, review of information supplementary to the accounts as well as of non- accounting data

Course Content

UNIT I

12 Hours

1. Auditing in India, Classification of Audits: Internal audit and statutory audit, Application of test checks for internal audit,
2. Techniques to be adopted and precautions to be taken, Auditor's liability while conducting audit on test check basis Internal control

UNIT II

10 Hours

1. Evaluation of internal control, adoption of techniques for internal control including questionnaire approach through the use of flow charts.
2. Internal check: advantages, principles of a good system of internal check.

UNIT III

13 Hours

1. Responsibility of auditor with reference to branches, relationship between Statutory and branch auditor analysis and review of information Supplementary to the accounts as well as of non-accounting data, Auditor's duty and responsibility with regards to provision laid down in Companies act.
2. Appointment of an auditor, Remuneration rights

UNIT IV

10 Hours

1. Auditor's report, MAOCARO, Qualifications in audit report, liabilities of an auditor toward companies, Criminal liability of an auditor, liability for misconduct and misfeasance,
2. Specimen of auditor's report as per CARO 2003.

3. Hong Kong audit system.

Transaction Mode

Cooperative learning, Group discussion, Active participation, Flipped teaching, Mentee Meter, Quiz, Open talk, Question

Suggested Readings

- Gupta, K. (2014). *Contemporary Auditing*. Tata McGraw-Hill Education, New Delhi.
- Tondon, B. N. (2015). *Practical Auditing*. S. Chand Publishing, New Delhi.
- Spicer and Pegler's (2018). *Practical Auditing*. Ernest Evan Spicer.
- Kishnadwala (2016) *Direct and Indirect Taxes*. VPM'S Mumbai.
- Eric Lilford , Pietro Guj.(2020) *Mining Taxation: Reconciling the Interests of Government and Industry*. Springer

Course Title: Globalization & Business Growth**Course Code: MCM306****Learning Outcomes**

L	T	P	Cr.
3	0	0	3

On the completion of the course, the students will be able to

1. Diagnose globalization and its impact on various businesses.
2. Analyze organizational structure of international trade and finance organizations and their dispute settlement mechanism.
3. Demonstrate analytical skills about business organizations, international trade associations and multilateral organizations.
4. Evaluate economics of integration and barriers to trade.
5. Acquire skills about cross country mergers and acquisitions phenomenon.

Course Content**UNIT I****10 Hours**

1. Globalization: Nature and scope of globalization – impact of globalization.
2. On business World Trade Organization (WTO): Overview of GATT Round – WTO – objectives – organizational structure – dispute settlement mechanism.

UNIT II**13 Hours**

1. WTO issues: TRIMS – TRIFS – GATS – Environment and labour Standards.
2. Role of foreign capital and M=Cs in business: International flow of foreign capital – FDI – FLL and others.
3. Role of international organizations: Finance organizations: IMF – IBRD – IFC – ADB.

4. Business Organizations: International Trade associations, Multilateral organizations: IATA, WHO, WMO.

UNIT III**12 Hours**

1. Economics of integration: Barriers to trade – tariff and non- Tariff barriers – SAARC – EEC – ACM.
2. Trade and arrangements: Currency convertibility – current and capital Account – foreign currency issues – Euro Money – Reserve Currency

UNIT IV**10 Hours**

1. Cross country mergers and acquisitions: Trends in international Mergers and acquisitions and impact on regional and domestic business.

Transaction Mode

Cooperative learning, Collaborative Teaching, Quiz, Open talk, Inquiry based learning, Group discussion, Active participation

Suggested Readings

- Bhandari, S. (2018). *World Trade Organization and Developing Countries*. Deep and Deep Publications, N. Delhi.
- Chandha, G. (2017). *WTO and the Indian Economy*. Deep & Deep Publications, N. Delhi.
- Kumar, D. D. (2019). *Globalization & Development-Experiences and Challenges*. Deep & Deep Publications, N. Delhi.
- Thakur, D. (2015). *Globalization and International Business*”, Deep& Deep Publications, N. Delhi.
- Schott, Jeffrey J. (2020). *The WTO after Seattle, Institute for International Economic*”, Washington DC.

Course Title: Business Laws**Course Code: MCM307**

L	T	P	Cr.
2	0	0	2

Learning Outcomes

On the completion of the course, the students will be able to

1. Acquire apprehension about the regulatory framework of various business laws
2. Apply the business laws to ensure smooth functioning of the organizations.
3. Acquire and exhibit an understanding of Law of Partnership and Law of Contract.
4. Acquire and exhibit an understanding of Law of Sale of Goods and Negotiable Instruments Act.
5. Create contracts and deals based upon various business laws.
6. Evaluate consequence of the company winding up by court and voluntary winding up.

Course Content

UNIT I

6 Hours

1. Law of Contract: Definition and nature of a contract. Offer and Acceptance.
2. Consideration, free consent, and capacity of parties. Legality of Object. Performance and discharge of contract.
3. Remedies for breach of contract.
4. Concept of Agency and various types of mercantile agents.

UNIT II

7 Hours

1. Law of Partnership: Definition and nature of partnership, rights and duties of a partner, Dissolution of a partnership.
2. Law of Sale of Goods: Definition of Sales, essentials for contract of sale. Meaning of conditions and warranties. Implied warranties – Caveat Emptor.
3. Transfer of Ownership. Rights of Unpaid seller and other remedial measures.

UNIT III

8 Hours

1. Negotiable Instruments Act: Definition of negotiable instrument. Promissory note, bill of exchange and cheques. Parties to negotiable instrument. Discharge of parties from liability. Dishonour of a negotiable Instrument – Liabilities of Banker and drawer for dishonor of a cheque. Hundies.
2. The Consumer Protection Act 1986: Definition of consumer, Features, Grievance redressal machinery.

UNIT IV

9 Hours

1. Company Law: Definition and nature of a company, characteristics of a company. Difference between partnership and company.
2. Formation of Company – Memorandum and articles of association. Company Management: Appointment and removal of directors.
3. Rights and liabilities of directors Meetings: Statutory meetings, Basic knowledge of various types of resolutions. Winding up by court and voluntary winding up.

Transaction Mode

Cooperative learning, Inquiry based learning, Group discussion, Active participation, Panel Discussions, Mentee Meter, Quiz, Open talk, Question

Suggested Readings

- Kapoor, N.D. (2019). *Business Law*. Sultan Chand & Sons, New Delhi
- Kapoor, N.D., (2018). *Elements of Business Law*. Sultan Chand & Sons (P) Ltd.
- Kuchhal, M.C. & Kuchhal Vivek. (2018). *Business Law*. Sultan Chand & Sons (P) Ltd. India.
- Hannigan, B. (2018). *Company law*. Oxford University Press, USA.

Course Title: Managerial Economics**Course Code: MCM308**

L	T	P	Cr.
2	0	0	2

Learning Outcomes

On the completion of the course, the students will be able to

1. Evaluate tools and techniques of managerial economics to use them in decision making.
2. Apply the production analysis and cost analysis for production and costing system adoption.
3. Demonstrate how price determination under different market conditions works.
4. Acquire the skill of analyzing business cycle and trends to know economic wellbeing.

Course Content**UNIT I****7 Hours**

1. Nature and significance of managerial economics,
2. Demand Analysis: Demand and Elasticity of Demand; Demand estimation for major consumer durable and non-durable products; Demand forecasting techniques.

UNIT II**8 Hours**

1. Production analysis and cost analysis: Production functions in short run and long run.
2. Cost concepts, Cost behavior in short run and long run.

UNIT III**6 Hours**

1. Price Determination Under Different Market Conditions: Characteristics of different market structures
2. Price determination and firm's equilibrium under perfect competition, monopoly & discriminating monopoly, monopolistic competition and oligopoly.

UNIT IV**9 Hours**

1. Business Cycles: Nature and phases of business cycle, theories of business cycle-psychological, profit, monetary, innovation, Cobweb, Samuelson and Hicks theories.

2. Inflation: Definition, characteristics and types; Inflation in terms of demand-pull and cost-push factors; Effects of inflation.

Transaction Mode

Group discussion, Active participation, Cooperative Teaching, Case based Teaching, Case Analysis, Quiz, Open talk, Question, One minute

Suggested Readings

- Diwedi, D. N. (2020). *Managerial Economics*. Vikas Publishing House, New Delhi.
- Mehta, P. L. (2018). *Managerial Economics*. Sultan Chand, New Delhi.
- Varshnay, R. L. (2021). *Managerial Economics*. Sultan Chand Publications.
- Peterson, L. (2019). *Managerial Economics*. Prentice Hall of India, New Delhi.
- Salvatore (2020). *Managerial Economics in Global Economy*. Thomson Learning.

Course Title: Management Information System

Course Code: MCM309

L	T	P	Cr.
2	0	0	2

Learning Outcomes

On the completion of the course, the students will be able to

1. Evaluate the factors influencing, technology and structure of MIS.
2. Analyze role of MIS and its impact on decision making.
3. Demonstrate the planning for MIS, System Development Methodologies, Conceptual and detailed designs of MIS.
4. Acquire a working knowledge of concepts and terminology related to DBMS.
5. Evaluate the different systems that are used in artificial intelligence technologies of business.

Course Content

UNIT I

8 Hours

1. MIS- need and concepts, factors influencing MIS and characteristics of MIS, Technology of MIS, Structure of MIS, Decision Making and role of MIS, Data communication, Channel features and concept of Distributed Data bases
2. Decision Support System: Overview, components and classification, steps in constructing a DSS, role in business, group decision support system, Simon's model of decision making.

UNIT II

7 Hours

1. MIS information barriers, Strategic advantage, Entering and editing of data, Planning for MIS; System Development Methodologies; Conceptual and detailed designs of MIS

UNIT III**7 Hours**

1. Information system analysis and design, information SDLC, hardware and software acquisition, system testing, documentation and its tools, conversion methods
2. DBMS: Introduction, functions& components.

UNIT IV**8 Hours**

1. System implementation Strategies and process; System Evaluation and Maintenance,
2. Applications – cross –functional MIWS; ERP; CRM; SCM; Transaction Processing;
3. Artificial Intelligence technologies in business: neural network, fuzzy logic, virtual reality; Executive information system.

Transaction Mode

Flipped teaching, Gamification, Cooperative learning, Inquiry based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Question, One minute

Suggested Readings

- Brady. (2021). *Cases in MIS*. Thomson Learning, Bombay.
- Brien & James. (2019). *Management Information System*. Tata McGraw Hill, Delhi.
- Jawadekar. (2017). *Management Information Systems*. TMH, N. Delhi.
- Stair (2015). *Principles of Management System*. Thomson Learning, Bombay.
- Kanter, J. (2017). *Management Information System*. PHI, Delhi.

Course Title: Business Environment**Course Code: MCM310**

L	T	P	Cr.
2	0	0	2

Learning Outcomes

On the completion of the course, the students will be able to

1. Acquire the skills about internal and external environment of the business.
2. Demonstrate expertise about the economic system and changing dimensions of legal environment in India.
3. Evaluate consumer protection act and socio-cultural environment.
4. Demonstrate policies of foreign institution such as World Bank, IMF, GATT and WTO.
5. Analyze technology transfer and its impact on different kinds of businesses.

Course Content

UNIT I

7 Hours

1. Theoretical Framework of Business Environment: Concept, significance and nature of business environment; Elements of environment: internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring.

UNIT II

8 Hours

1. Economic Environment of Business; Significance and elements of economic environment, Economic systems and business environment;
2. Economic planning in India; Government policies: New Industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and relevance to Indian business; Economic reforms, liberalization and structural adjustment Program

UNIT III

7 Hours

1. Political and Legal Environment of Business; Critical elements of political environment; Government and business; Changing dimensions of legal environment in India; FEMA and licensing policy; Consumer Protection Act.
2. Socio-Cultural Environment: Critical elements of socio-cultural environment; Social institutions and systems; Social values and attitudes; Social groups.

UNIT IV

8 Hours

1. International and Technological Environment: Multinational corporations; Foreign collaborations and Indian business; Foreign direct Investments in India;
2. International economic institutions: WTO, GATT, World Bank, IMF and their importance to India; Impact of Rupee devaluation; Technological environment in India; policy on research and development; Patent laws; Technology transfer.
3. Privatization, Liberalization and Globalization

Transaction Mode

Flipped teaching, Cooperative learning, Group discussion, Active participation, Brain storming, Quiz, Open talk, Question, Mentee Meter

Suggested Readings

- Adhikari, A. (2019). *Economic Environment of Business*. Sultan Chand & Sons.
- Aswathappa, K. (2018). *Essentials of Business Environment*. Himalaya

Publishing House.

- Cherulimum, F. (2020). *Business Environment*. Himalaya Publishing House.
- Puri, V.K. & Misra, S.K. (2021). *Indian Econom*. Himalaya Publishing House.
- Uppal, R.K. (2015). *Managing Transformation in Indian Banks with IT*. Sarup and Sons, New Delhi.

L	T	P	Cr.
0	0	0	20

Course Title: Dissertation

Course Code: MCM401

Learning Outcomes

On the completion of the course, the students will be able to

1. Evaluate the project on the basis of subject studied in this semester, this work helps in creating entrepreneur/employment skills.
2. Apply the knowledge/concepts acquired in the previous semesters to create/design/implement project relevant in the field of Commerce.
3. Demonstrate research abilities and effective compilation of primary and secondary data.
4. Apply the theoretical knowledge with their practical experience in given research project
5. Evaluate the relevance of statistical findings for business problem solving and decision making.
6. Acquire knowledge about various sources of information for literature review and data collection.

Transaction Mode

Demonstration, Field Visit, Role Play, Mock Exercise

Evaluation Criteria

- A. Content and Organization 10 Marks
- B. Research Novelty 10 Marks
- C. Analysis and Interpretation 10 Marks
- D. Presentation 20 Marks
- E. Final Submission of Report and Viva 50 Marks