Master of Commerce (M.Com.)

Programme Code: SCW04MCOM

(As per NEP 2020 Guidelines)

Syllabus

Sunbeam
College for Women
An Autonomous Post Graduate College
BHAGWANPUR, VARANASI-221005 (U.P.)

{ Year - 4 }

Semester- VII
Course Structure

Code	Paper Name	Compulsory / Elective	Credit	Internal Assessment	External Assessment	Max. Marks
MC240101	Accounting for Managerial Decisions	Compulsory (from Own Faculty)	05	25	75	100
MC240102	Financial Management	Compulsory (from Own Faculty)	05	25	75	100
MC240103	Marketing Management	Compulsory (from Own Faculty)	05	25	75	100
MC240104	Human Resource Management	Compulsory (from Own Faculty)	05	25	75	100
	* One Elective Paper	Minor Elective (from other Faculty)	04	25	75	100
Total Credit and Marks			24			500

Note: * *Minor Elective from other Faculty:*

1. *Cyber Security and Artificial Intelligence (Computer Science) (Code: MC240105)*
2. *E- Commerce (Computer Science) (Code: MC240106)*
3. *Foundation of Human Behaviour (Psychology) (Code: MC240107)*

Internal Assessment of 25 will include 10 Marks on Sessional Test, 10 Marks on Assignment/ Project and 05 Marks on Attendance& Discipline.

Programme /Class: **Master of Commerce**	**{ Year- 4 }** Seventh Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **5 (Compulsory)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	
Code: MC240101 ACCOUNTING FOR MANAGERIAL DECISIONS		

Course Objective: The objective of this course is to familiarize students with the accounting concepts and methods used by managers for Planning and controlling business operations.

Unit I:	**Management Accounting:** Meaning, Nature Objectives, Scope, Techniques, Principles, Functions, Importance, Limitations, Management Accounting vs Financial and Cost Accounting, management Accountant-Role, Status, functions and responsibility.**(No. of Lectures 20)**
Unit II:	**Financial Statement Analysis-** Parties interested in Financial Statement, Essentials of a good financial Statement, importance of Financial Statement, Analysis and Interpretation- Horizontal, Vertical; Comparative and Trend Analysis, Ratio Analysis meaning Utility, Classification of Ratios,Profitability Ratio, Activity Ratio and Financial Position ratios.**(No. of Lectures 20)**
Unit III:	**Fund Flow and Cash Flow Statement-** Concept, Meaning of the term fund and preparation of fund flow statement and cash flow statement(As-3).**(No. of Lectures15)**
Unit IV:	**Reporting to Management:** Meaning, Objective, Methods, Principle of Reporting, Kinds of Reports, Reporting at different levels of management, Contemporary Issues in Management Accounting(Only Introduction):- Activity Based Costing, Quality Costing, Target Costing, Life cycle costing, Value chain Analysis.**(No. of Lectures 20)**

Suggested Readings
1. *Anthony, Robert,* "Management Accounting" McGraw Hill Education
2. *Bilrman, Haral Jr. Dyckman, Thoas, R.,* "Management Cost Accounting"
3. *Khan & Jain,* "Management Accounting", McGraw Hill Education; 6 edition
4. *Kulshreshtha,* "Management Accounting Concepts & Cases", Tata McGraw Hill
5. *Maheshwari&Maheshwari,* "Accounting for Management", S Chand Publishing
6. *Pandey, I.M.,* "Management Accounting", Vikas Publishing
7. *Sharma, R.K., Gupta, Sashi K.,* "Management Accounting", Kalyani Publishing
8. *Shukla, M.B.,* "PrabandhakiyaLekhankan"(Hindi)
9. *Gupta K.L.,* "Management Accounting".

Programme /Class: **Master of Commerce**	{ Year- 4 } Seventh Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **5 (Compulsory)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	
Code: MC240102	**FINANCIAL MANAGEMENT**	

Objective: The objective of this course is to help students to understand the conceptual framework of Financial Management and its applications under various environmental constraints.

Unit I: **Financial Management:** Meaning, Nature and Scope, Financial Goal: Profit Vs. Wealth Maximization, Finance Functions-Investment, Financing and Dividend Decisions. Function of Finance Manager in Modern age.**(No. of Lectures15)**

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

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

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

Suggested Readings:

1. *Chandra, Prasanna,* "Financial Management", McGraw Hill Education; Ninth edition
2. *Khan, M.Y.& Jain, P.K.,* "Financial Management", Tata McGraw Hill,
3. *Kuchhal,* S.C., "Financial Management", Chaitanya Publishing House
4. *Pandey, I.M.,* "Financial Management", Vikas Publishing House, New Delhi
6. *Shukla, M.B.,* "Business Finance", Kitab Mahal
7. *Sharma, R.K.& Shashi K.Gupta,* "Management Accounting", Kalyani Publication
8. *Srivastava, R.M.,* "Financial Management", Himalaya Publishing House

Programme /Class: **Master of Commerce**	**{ Year- 4 }** Seventh Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **5 (Compulsory)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	
Code: MC240103	**MARKETING MANAGEMENT**	

Course Objective: To develop in students an understanding of the underlying concepts, strategies and issues involved in the marketing of product and services.

Unit I:	Nature and Scope of Marketing, Marketing Environment, Marketing Mix, Market Segmentation, Consumer Behaviour.**(No. of Lectures 15)**
Unit II:	Product Decisions: Product Mix, Product Life Cycle, New Product Development, Branding and Packaging, Pricing Methods and Strategies.**(No. of Lectures 20)**
Unit III:	Promotion Decisions: Promotion Mix, Advertising, Publicity, Personal Selling, Sales Promotion, Internet, Channel Management Decision.**(No. of Lectures 20)**
Unit IV:	Marketing Research, Marketing Planning, Marketing Organization, Marketing Control; Emerging Issues and Developments in Marketing.**(No. of Lectures 20)**

Suggested Readings:
1. *Kotler, Philip, & Keller, K. L.,* "Marketing Management" Pearson
2. *Kotler, Philip & Armstrong, G.,* "Principles of Marketing", Pearson
3. *Baines, Paul &Fill, Chris,* "Marketing", Oxford University Press
4. *Perreault, W.D. & McCarthy, E.J.,* "Basic Marketing, A Global Managerial Approach",McGraw-Hill
5. *Walker,B.J., Etzel,M.J., Stanton, W.J.,& Pandit, Ajai,* "Marketing- Concepts and Cases", Tata McGraw Hill Education
6. *Czinkota, M.R. &Kotabe, M.,* "Marketing Management", Thomson Learning;
7. *Ramaswami, V.S.&Namakumari,S.,* "Marketing Management- Global Perspective, Indian Context", Macmillan Publishers India Ltd
8. *Sontakki, C.N.,* "Marketing Management", Kalyani Publication
9. *Shukla, Ajit Kumar,* "Marketing Management" Vaibhav Laxmi Prakashan
10. *Shukla, Ajit Kumar,* "VipananPrabhandh" Vaibhav Laxmi Prakashan

Programme /Class: **Master of Commerce**	**{ Year- 4 }** Seventh Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – 5 (Compulsory)	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	
Code: MC240104 **HUMAN RESOURCE MANAGEMENT**		

Course Objectives: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

Unit I: HRM: Meaning, Definitions, Characteristics. Human Resource Manager: Qualification, Functions. HR Accounting, HR Audit. Manpower Planning: Job Analysis, Recruitment, Selection and Placement.
(No. of Lectures 20)

Unit II: Compensation Management: Wages and Salary, Employee Benefit Programmes, Group and Individual Incentives, Welfare and working conditions.
(No. of Lectures 15)

Unit III: Training and Development: Meaning, Objectives, Need of Training, Methods, and Different levels of Training. Motivation and Morale.
(No. of Lectures 20)

Unit IV: Performance Appraisal: Meaning, Objectives, Methods. Merit and Limitations of Performance Appraisal (Differences with Merit Rating), Promotion, Demotion, Transfer, Termination of Service, Retirement, Retrenchment.
(No. of Lectures 20)

Suggested Readings:

1. *Agarwal, R.D.,* "Dynamics of Personnel Management in India", McGraw-Hill Inc.US
2. *Flippo, E.D.,* "Principles of Personnel Management", Tata McGraw Hill.
3. *Mamoria, C.B.,* "Personal Management", Himalaya Publishing House
4. *Ashwathappa, K.,* "Human Resource Management", Tata McGraw Hill. (2013)
5. *Rao, V.S.P.,* "Human Resource Management", 3rd Edition, Excel Books, (2010)
6. *Monappa,A.&Saiyyadain M.S.,* "Personnel Management", McGraw-Hill Publishing Co
7. *Stone, Lloyed& Leslie, W.Rue,* "Human Resource and Personnel Management", Irwin/McGraw-Hill
9. *Yoder, Dale,* "Personal Management and Industrial Relations", Prentice-Hall, Inc
10. *Mamoria. C.B.,* "SeviVargiyaPrabandha",
11. *Verma, Pramod,* "SeviVargiyaPrabandha"
12. *Kulshreshta,* "SeviVargiyaPrabandha"
13. *Singh, D.P.N.,* "SeviVargiyaPrabandha"
14. *Youder, Dale,* "SeviVargiyaPrabandhaAvanAudyogikSambandh"
15. *Goyal, C.P. & Pandey, Baleshwer,* "SeviVargiyaPrabandhaAvanAudyogikSạmbandh

Programme /Class: **Master in Commerce**	{ Year- 4 } Seventh Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit- 4 (Minor Elective) From other faculty	Total No. of Lectures=60 (in hours per week): **L- 4/w**	

Code: MC240105   CYBER SECURITY AND ARTIFICIAL INTELLIGENCE

Course Objective: This course familiarizes the students with the basics and principles of Cyber Security and Artificial Intelligence.

Unit-1   The Information Technology Act, 2000 : Aims and Objectives, Overview of the Act, Jurisdiction in cyber space, Regulators under IT Act. Grey Areas of IT Act, Role of Certifying Authorities, Cyber Crimes – Offences and Contraventions. Liability of Network/Online Service Providers. Legal effects of electronic evidence. Security procedures and protocols. **(No. of Lectures 15)**
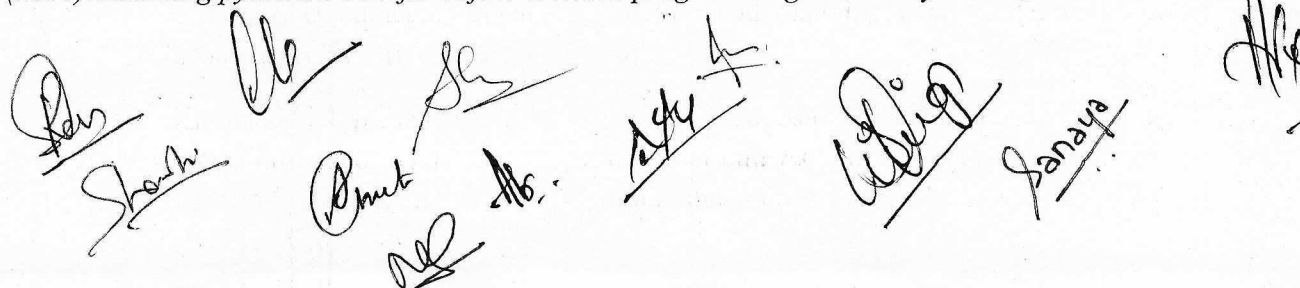
Unit-II   Cyber Crimes And Cyber Security : Techno – Legal Issues Major trends in cybercrimes, position under IPC, Cr.P.C. and Indian Evidence Law. Computer Viruses, Worms and Trojans. Cyber Terrorism. Data Protection and Privacy. Cyber Security Perspectives, Digital Signatures for securing information assets, Firewalls, Ethical Hacking, Cyber Forensic Tools. **(No. of Lectures 15)**

Unit-III   Introduction To Artificial Intelligence : Definition, Future of Artificial Intelligence, Characteristics of Intelligent Agents, Typical Intelligent Agents, Problem Solving Approach to Typical AI problems. Problem Solving by Searching : Uninformed and informed strategies and implementation, Path planning, Constraint Satisfaction Problems (CSP). **(No. of Lectures 15)**

Unit-IV   Knowledge Representation : Logical Agents, Propositional and first order predicate logic, Inference. Knowledge representation and Automated Planning. Uncertain Knowledge and Reasoning : Quantifying uncertainty, probabilistic reasoning. **(No. of Lectures 15)**

Suggested Readings:
 1. Rodney Ryder, Cyber crime, 2004, prolific Law Publications, New Delhi.
 2. Kailash N.Gupta & others, Digital Signature Net Work, Security practices: 2006, prentice Hall of India, New Delhi.
 3. Suresh Vishwanathan: Information Technology Act.
 4. S. Russell and P. Norvig, "Artificial Intelligence: A Modern Approach, Prentice Hall.
 5. M. Tim Jones, "Artificial Intelligence: A Systems Approach (Computer Science)" Jones and Bartlett Publishers, Inc.; 1st Edition, 2008.
 6. Nils J. Nilsson, "The Quest for Artificial Intelligence", Cambridge University Press, 2009.
 7. Python GUI programming Cookbook - Burkahard A Meier, PacktPublication, 2 nd Edition.
 8. Barry, P. (2016). Head first Python: A brain-friendly guide. "O'Reilly Media, Inc.". Lutz, M. (2013). Learning python: Powerful object-oriented programming. "O'Reilly Media, Inc.".

Programme /Class: **Master of Commerce**	**{ Year- 4 }** **Seventh Semester**	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit- 4 (Minor Elective) From other faculty		Total No. of Lectures=**60** (in hours per week): **L- 4/w**
Code: MC240106	**E-COMMERCE**	

Course Objective: After the successful completion of the course the student must be aware of Techniques in Application of e-commerce. This course is designed to provide knowledge about Electronic Commerce.

Unit-I: Welcome to E-Commerce – Electronic Commerce Frame work – Electronic commerce and Media convergence – The anatomy of E-Commerce Applications – Components of the I- Way – Network Access Equipment – Global Information Distribution Networks – Internet Terminology – NSFNET : Architecture and Components - Globalization of the Academic Internet. **(No. of Lectures 15)**

Unit-II: ISP: National, Regional-level, Local-level and Abroad Level - Network Interconnection Points and Options - Logistics of Being an Internet Service Provider - Consumer Oriented Applications – Mercantile Process Models – Consumer's Perspective – Merchant's Perspective – Electronic Payment Systems (EPS) – Types - Designing EPS - Smart Card s and EPS – Credit Cards and EPS. **(No. of Lectures 15)**

Unit-III: Electronic Data Interchange (EDI) : Applications – Security and Privacy Issues – Software Implementations – Value Added Networks – Internal Information System – Work- flow Automation and Coordination – Customization – Supply Chain Management. **(No. of Lectures 20)**

Unit-IV: Marketing on the Internet: Advertising on the Internet – Charting the On-Line Marketing Process – E-Commerce Catalogs or Directories – Information Filtering – Consumer-Data Interface: Emerging Tools. **(No. of Lectures 10)**

Suggested Readings:
1. Ravi Kalakota, Andrew Winston ,"Frontiers of Electronic Commerce", Pearson Education Asia, 2010 edition.
2. Jeffery F. Rayport, Bernard J.Jaworski , "E-commerce", TMCH, 2002
3. E.Frami Turban, JAE Lee, David King, K.Michale Chung, "Electronic Commerce", Pearson Education,2000

Programme /Class: **Master of Commerce**	{ Year- 4 } Seventh Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit- **4 (Minor Elective)** **From other faculty**	Total No. of Lectures=60 (in hours per week): **L- 4/w**	

Code: MC240107   **FOUNDATION OF HUMAN BEHAVIOUR**

COURSE OBJECTIVES:

1. To study psychological principles and create an understanding of all key paradigms of psychology.
2. To understand major influences and contributors in the field of psychology and the evolution of psychology.
3. To understand the interaction between biology and psychology.
4. Understand the cognitive aspects of perception, memory, motivation, emotion and language in human behavior.
5. To promote an appreciation and understanding of individual, social and cultural diversity and understand human behavior in social contexts and situations.
6. To apply and integrate theoretical knowledge in various practical situations and display usefulness of psychological concepts.

Unit-I:	Individual Differences: Nature and Determinants. Biological Determinants: Internal and External Environmental Factor, Genetic Factors, Hormones and Glands. Psychosocial - Cultural Determinants: Family, School, Society and Culture. **(No. of Lectures 15)**
Unit-II:	Intelligence: Concept, Types of Intelligence, Concept and Classification of 1.Q., Role of Heredity and Environment, Types of Intelligence Test, Emotional Intelligence. **(No. of Lectures 15)**
Unit-III:	Emotion: Nature and Components of Emotion, Physiological Correlates, Self Conscious and Positive Emotions: Shame, Guilt, Pride; Positive Affect, Optimism and Hope. **(No. of Lectures 20)**
Unit-IV:	Motivation: Nature, Basic Motivational Concepts and Types. Sociogenic Motives: Nature and Correlates of Achievement, Affiliation, Power and Approval Motives. **(No. of Lectures 10)**

Suggested Readings:
    1. Atkinson, R.L., Atkinson, R.C. & Hilgard, E.R. (2015). Introduction to Psychology, (16th edition) New York: Harcourt Brace Jovanovich.
    2. Feldman, R. (2018). Understanding Psychology (12th ed.) New Delhi, Pearson Education.
    3. Buck, R. (1988). Human Motivation and Emotion. John Wiley and sons.
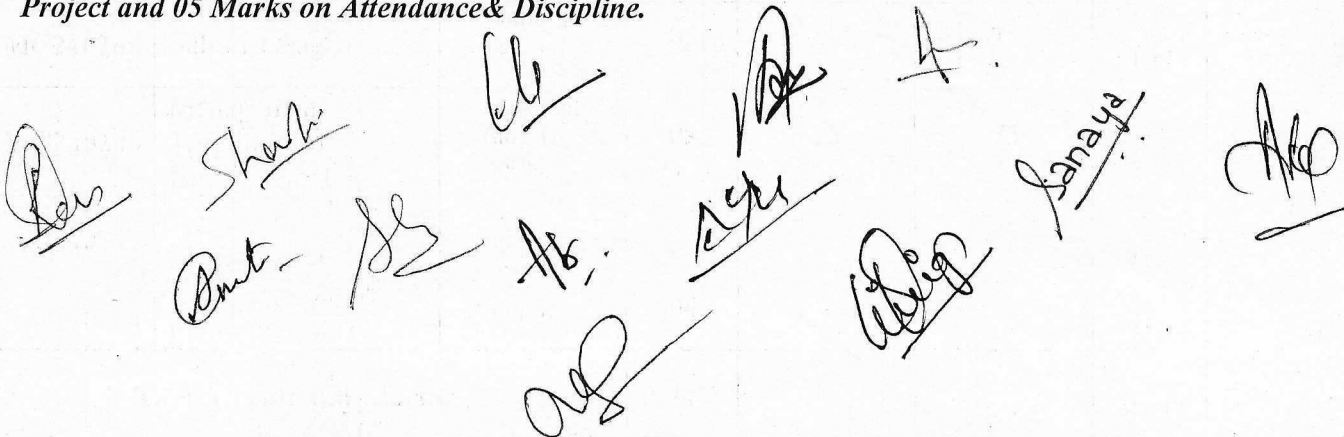
{ Year - 4 }
Semester- VIII

Master of Commerce
Course Structure

Code	Paper Name	Compulsory / Elective	Credit	Internal Assessment	External Assessment	Max. Marks
MC240201	Advanced Statistical Analysis	Compulsory (from Own Faculty)	05	25	75	100
MC240202	Organisational Behaviour	Compulsory (from Own Faculty)	05	25	75	100
Select any two from the following						
MC240203	Corporate Tax Planning & Management	Optional (from Own Faculty)	05	25	75	100
MC240204	Business Environment	Optional (from Own Faculty)	05	25	75	100
MC240205	Sales Management	Optional (from Own Faculty)	05	25	75	100
MC240206	Management Training and Development	Optional (from Own Faculty)	05	25	75	100
MC240207	Strategic Management	Optional (from Own Faculty)	05	25	75	100
MC240208	Survey Research Project Report*	Compulsory	04			100
Total Credit and Marks			24			500

Note: * (a) MC240208 Students have to do Survey Research Project Report related to any main/ elective subjects.

Internal Assessment of 25 will include 10 Marks on Sessional Test, 10 Marks on Assignment/ Project and 05 Marks on Attendance& Discipline.

Programme /Class: **Master of Commerce**	{ Year- 4 } Eighth Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **5 (Compulsory)**	Total No. of Lectures=**75** (in hours per week): **L- 5/w**	
Code: MC240201	**ADVANCED STATISTICAL ANALYSIS**	

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

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

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

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

Unit III: Large Sampling Test: Test of Significance, Procedure of Testing of Hypothesis- Null and Alternative Hypothesis

(a) Test of Significance in Attributes, - Assumptions, Significance of Difference- Mean, Proportion and S.D. in Sampling of Attributes.

(b) Test of Significance in Variables (Null Hypothesis Testing): Significance of difference between- Two Sample Means, Difference between Standard Deviations of Two Samples.**(No. of Lectures 20)**

Unit IV: Small Sampling Test: Assumption, Need, Z-test, t- test, and F- test.Non- Parametric Test (Assumptions Free Testing) Meaning, Assumptions, Chi- Square Test, Analysis of Variance (ANOVA).

Statistical Quality Control – Meaning, Characteristics, Causes of Variation in Quality Characteristics, Quality Control Charts.**(No. of Lectures 20)**

Suggested Readings:

1. *Beri,* "Statistics for Management", Tata McGraw Hill
2. *Chandran, J.S.,* "Statistics for Business and Economics", Vikash, 1998
3. *Render & Stair Jr.,* "Quantitative Analysis for Management", Prentice Hall
4. *Sharma, J.K.,*"Business Statistics", Pearson Education
5. *Gupta, C.B.,* "An Introduction to Statistical Methods" Vikash Publication
6. *Levin Rubin,* "Statistics for Management" Pearson, New Delhi.
7. *Jaiswal K.S.,* "Advanced Statistics", Vaibhav Laxmi Prakashan, Varanasi.
8. *Gupta, K.L.,* "Business Statistics", Navyug Publication
9. *Gupta, C.B. & Gupta, Vijay,* "An Introduction to Statistical Methods", S. Chand" Delhi
10. *Gupta, S.C. & Gupta, Indra,* "Business Statistics" Himalaya Pub. House Delhi
11. *Gupta S.P.,* Statistical Methods, S. Chand& Sons, Delhi
12. *Nagar Kailash Nath,* "SankhiyakiVishlation",Minakashi Publication
13. *Shukla &Sahai,* "Business Statistics", Sahitya Bhawan Publication, Agra

Programme /Class: **Master of Commerce**	{ Year- 4 } Eighth Semester	Max. Marks: 25+75 Min. Passing Marks: **40**
Credit – 5 (Compulsory)	Total No. of Lectures=75 (in hours per week): **L- 5/w**	
Code: MC240202	ORGANISATIONAL BEHAVIOUR	

Course Objective: To impart the students an understanding of behavioural components in the process of management & to develop an understanding of organizational and individual variants that effect organizations.

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

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

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

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

Suggested Readings:
1. *Prasad, L.M.,* "Organizational Behaviour", Sultan Chand & Sons
2. *Aswathappa, K.,* "OrganisationalBehaviour (English) 10th Edition", Himalaya Publishing House Pvt. Ltd
3. *Robbins, Judge, Vohra,* "Organizational Behavior", Pearson Prentice Hall,
4. *Rao, V.S.P.,* "Organizational Behaviour", Excel Books
5. *Sharma, R.A.,* "Organisational Theory and Behavior",Tata McGraw-Hill,
6. *Bennis, W.G.,* "Organisation Development- Its Nature, Origin and Prospects, Addison-Wesley Publishing Co.

Programme /Class: **Master of Commerce**	**{ Year- 4 }** Eighth Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – 5 (Optional)	Total No. of Lectures=75 (in hours per week): **L- 5/w**	
Code: MC240203 CORPORATE TAX PLANNING & MANAGEMENT		

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

Unit I:	Basic Concepts of Income Tax, Residential Status of a Company, Computation of Income of a Company, Set Off and Carry Forward of Losses, Deductions and Exemptions in Additional Tax on undistributed Profits. **(No. of Lectures 20)**
Unit II:	Meaning and Scope of Tax Planning, Ownership Pattern, Tax Planning Regarding Dividend Policy, Issue of Bonus Shares, Merger of Companies. **(No. of Lectures 15)**
Unit III:	Tax Considerations in Respect of Specific Managerial Decision Like Make or Buy, Own or Lease, Close or Continue, Sale in Domestic Markets or Exports. **(No. of Lectures 20)**
Unit IV:	Tax Planning in Respect of Managerial Remuneration, Foreign Collaborations and Joint Ventures, Implications of Avoidance of Double Taxation Agreements. **(No. of Lectures 20)**

Suggested Readings:

1- Acharya, Swachandra   : Tax Planning Under Direct Tax
2-Ahuja, G.K. & Gupta, Ravi   : Systematic Approaches to Income Tax
3-Basu, S.N. &Basu,S.   : Income Tax
4-Iyngar, A.C. Sampat   : Law of Income Tax
5-Kanga, J.B. and Palkhivalas, N.A.   : Income Tax
6-Lakhotia, R.N. &Lakhotia, Subhash   : Corporate Tax Planning
7-Prasad, Bhagwati   : Law & Practice of Tax in India
8-Raina, H.P.   :Corporate Taxation
9-Srinivas, E.A.   :Handbook of Corporate Tax
10-Singhania, V.A.   : Direct Taxes
11. Shukla S.K. and Shukla   : Tax Planning and Management

Programme /Class: **Master of Commerce**	{ Year- 4 } Eighth Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit –5(Optional)	Total No. of Lectures=75 (in hours per week): **L- 5/w**	
Code: MC240204	**BUSINESS ENVIRONMENT**	

Course Objective: This course develops ability to understand and scan business environment analysis opportunities and take decisions under uncertainty.

Unit-I: **Theoretical Framework of Business Environment:** Concept, Significance and Nature of Business Environment, Element of Environment- Internal and External; Changing Dimensions of Business Environment, Techniques of Environment Scanning and Monitoring. **(No. of Lectures 20)**

Unit-II: **Economic Environment of Business:** Economic Systems and Business Environment; Economic Planning in India; Economic Policies, Public Sector and Economic Development; Economic Reforms. Emerging Issues in Business Environment; Media Management, Bureaucracy and Business, Environmental Management. **(No. of Lectures 20)**

Unit-III: **Political and Legal Environment of Business:** Critical Elements of Political Environment; Government and Business; Changing Dimensions of Legal Environment in India; Competition Act. 2002, FEMA 1999, Consumer Protection Act.

   Socio- Cultural Environment: Critical Elements of Socio-Cultural Environment; Social Institutions and Systems; Social Values and Attitude; Social Groups, Middle Class, Problems of Uneven Income Distribution; Social Responsibility of Business. **(No. of Lectures 20)**

Unit-IV: **International and Technological Environment:** Foreign Investment and Collaborations, International Economic Institutions; WTO, World Bank, IMF and their Importance to India; Technological Environment in India. **(No. of Lectures 15)**

Suggested Readings:
1. *Ashwathappa, K.,* "Business Environment for Strategic Management", Tata McGraw Hill.
2. *Adhikari, M.,* "Economic Environment of Business", Excel Book.
3. *Cherunilam, Francis,* "Business Environment", Himalaya Publishing House.
4. *Dutta & Sundaram,* "Indian Economy", S.Chand.
5. *Shukla, M.B.,* "Business Environment", Taxmann's Publication.
6. *Gupta, C.B.,* "Business Environment", Sultan Chand & Sons.
7. *Kuchhal, S.C.,* "Industrial Economy of India", Chaitanya Publication.
8. *Shukla M. B.,* "Business Environment", Taxmen

Programme /Class: **Master of Commerce**	{ Year- 4 } Eighth Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – 5(Optional)	Total No. of Lectures=75 (in hours per week): **L- 5/w**	
Code: MC240205	**SALES MANAGEMENT**	

Course Objective: The aim of the course is to build knowledge, understanding and skills of sales management among the students.

Unit-I: **Sales Management** – Meaning, Significance, Functions of Sales Manager, Relation with other executives.**(No. of Lectures 15)**

Unit-II: **Sales Organisation and Relationship** – Purpose of Sales, Organization, Types of Sales Organization Structures, Sales Department external relations.**(No. of Lectures 20)**

Unit-III: **Salesmanship** – Theories of Selling, Types of Sales executives, Qualities of Sales Executives, Sales Forecasting.**(No. of Lectures 15)**

Unit-IV: **Sales Distribution** – Physical Distribution System, Factors affecting distribution system, Channels of Distribution, Logistics, Supply Chain Management, International Marketing Channels.**(No. of Lectures 25)**

Suggested Readings:

1. Spiro, R.L., Stanton W.J. & Rich, A.G.– Management of Sales Force
2. Still R.R., Cundiff, E.W., &Govani, NAP- Sales Management, Decisions, Strategies and Cases
3. Venugopal, P. – Sales and Distribution Management – An Indian Perspective
4. Panda, T.K. – Sales and Distribution Management
5. Sahu, P.K. & Raut, K.C. – Salesmanship and Sales Management

Programme /Class: **Master of Commerce**	{ Year- 4 } Eighth Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **5(Optional)**	Total No. of Lectures=**75**	(in hours per week): **L- 5/w**

Code: MC240206   MANAGEMENT TRAINING AND DEVELOPMENT

Objective: To provide an in-depth understanding of the role of Training in the HRD and to enable the course participants to manage the training systems and processes.

Unit I: Training Process: An Overview, Role Responsibilities and Challenges to Training Managers, Organisation and Management of Training Function.**(No. of Lectures 20)**

UnitII: Training needs Assessment and Action Research, Instructional Objectives and Lesson Planning.**(No. of Lectures 15)**

UnitIII: Learning Process, Training Climate and Pedagogy, Developing Training Modules,Training Methods and Techniques.**(No. of Lectures 20)**

Unit IV: Facilities Planning and Training Aids, Training Communication, Training Evaluation, Training and Development in India.**(No. of Lectures 20)**

Suggested Readings:

1. *Raymond Noe, A., —Employees Training and Development, McGraw   Hill Publications, edition 2005.*

2. *Lynton Rolf, P. & Pareek, Udai, —Training for Organisational Transformation, Sage Publication edition 2000.*

3. *Neunet, Roger , —Improving Training Effectiveness, Aldershot Gower Publication.*

4. *Buckley, R. & Caple Jim, —The Theory and Practice of Training, Kogan & Page, London.*

5. *Lynton, R. &Parrek, U., —Training for Development¦, Vistaar Publication.*

6. *Pepper, Allen D., —Managing the Training and Development Function, Aldershot Gower Publication.*

Programme /Class: **Master of Commerce**	{ Year- 4 } Eighth Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – 5(Optional)	Total No. of Lectures=75 (in hours per week): **L- 5/w**	
Code: MC240207 STRATEGIC MANAGEMENT		

Objective: To impart an understanding of the comprehensive process of top management of a business enterprise so as develop the ability to analyze business problems and their solutions. While introducing the fundamental concepts and techniques of strategic management, this subject attempts to capture the unfolding reality of it in the global context.

Unit I: Concept, Definition and Nature of Strategy, Vision, Mission, Goal & Objective. Level of Strategies; Types of Strategies.
Strategic Management: Definition and Process, Models of Strategic Decision Making, Strategic Intent, Strategic Business Unit. Benefits and Risks of Strategic Management. **(No. of Lectures 15)**

Unit II: Environmental Scanning-Concept of Environment and its Components, PESTLE Analysis, SWOT Analysis, Environmental Scanning and Appraisal, Strategic Advantage Analysis and Diagnosis, Concept of Synergy, Core Competence. Porter's Five Forces Model – Competitive Analysis. **(No. of Lectures 20)**

Unit III: Strategic Analysis & Choice- Stability, Growth, Turnaround, Retrenchment, Diversification, Vertical and Horizontal Integration, Strategic Alliance, Divestment, Business Portfolio analysis BCG & GEC matrix, Strategic Choice. **(No. of Lectures 20)**

Unit IV: Strategic Implementation and Control: Inter- relation between Formulation and Implementation, Issues in Strategy Implementation, Structural and Non-Structural Resource Allocation. Overview of Strategic Evaluation, Strategic Control, Techniques of Strategic evaluation and Control. Case Studies **(No. of Lectures 20)**

Suggested Readings:
1. *Kazmi Azhar*, "Strategic Management & Business Policy", Tata McGraw Hill.
2. *Srinivasana, R.,* "Strategic Management", PHI Learning
3. *Lynch Richard,* "Strategic Management", Pearson
4. *Rao, P. Subba,* "Business Policy and Strategic Management", Himalaya Publishing House
5. *Haberberg&Rieple,* "Strategic Management: Theory and Application", Oxford Press
6. *Rathore, P.S.,* "Strategic Management", Kitab Mahal Distributers
7. *Mathur, U.C.,* "Strategic Management", Macmillain India limited.
8. *Mital, Amita,* "Cases in Strategic Management", McGraw Hill Education
9. *Hill, Charles; Jones, Gareth,* "Strategic Management: An Integrated Approach, Biztantra Publication