

# Chaudhary Charan Singh University, Meerut

## M.Com. Syllabi Scheme of Examination (Regular) Effective from July 2010 Session

Max. Marks 2000

### M.Com. I Semester

Code No.	Title of the Paper	Marks
I-101	Management Concepts and Organisational Behaviour	100
I-102	Direct Taxes	100
I-103	Statistical Analysis	100
I-104	Computer Application in Business (Theory)	100
I-105	Computer Application in Business (Practical)	100
I-106	<b>Qualifying</b> Course for non-commerce students – Elementary Book Keeping - <b>External</b>	100
	<b>Total</b>	<b>500</b>

### M.Com. II Semester

I-201	Indirect Taxes	100
I-202	Corporate Financial Accounting	100
I-203	Marketing Management	100
I-204	Corporate Laws	100
I-205	Filing of Returns - Practical	100
	<b>Total</b>	<b>500</b>

### M.Com. III Semester

I-301	Management Accounting	100
I-302	Financial Management	100
I-303	Strategic Management	100
I-304	Security Analysis and Portfolio Management	100
I-305	Documentation and Reporting (Practical)	100
	<b>Total</b>	<b>500</b>

### M.Com. IV Semester

I-401	Human Resource Management	100
I-402	Operations Research	100
I-403	Marketing Research	100
I-404	<b>Dessertation</b>	100
I-405	Viva-Voce	100
	<b>Total</b>	<b>500</b>

### Marking Scheme:

1. Qualifying course is meant for non-commerce students at U.G. level. Only pass marks will be sufficient. This paper will be completely external.
2. In every paper, except qualifying course, **50% marking will be internal and 50% external.** The allocation of **internal marks** will be **(i)** Class Room Quiz – 15 Marks. There will be 5 quiz of 5 marks each and out of them best 3 will be selected for inclusion in the final marks **(ii)** Internal Test I- 10 Marks (out of unit I and II only), **(iii)** Class Test II – 15 Marks (Out of unit III, IV and V only), **(iv)** Seminar – 10 Marks.
3. For Practical Examination there will be one internal and one external examiner. Lab for practical to be provided by the college.

**M.Com. – I Semester  
MANAGEMENT CONCEPTS AND  
ORGANISATIONAL BEHAVIOUR (I-101)**

**Learning Objectives**

To help students understand

1. the conceptual framework of management and organisational behaviour.
2. the motivational techniques
3. leadership traits and theories

**COURSE INPUTS**

**Periods  
(60 Minutes)**

<b>UNIT - I</b>	<b>Managerial Functions:</b> Planning-concept, significance, types; organising – concept, principles, theories, types of organisations, authority, responsibility, power delegation decentralization; staffing; Coordinating; Control – nature, process, and techniques.	<b>10</b>
<b>UNIT - II</b>	<b>Organisational Behaviour:</b> Organisational behaviour – concept and significance; Relationship between management and organisational behaviour; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.	<b>10</b>
<b>UNIT - III</b>	<b>Motivation:</b> Process of motivation; Theories of motivation – need hierarchy theory; theory X and theory Y, two factor theory, Alderfer’s ERG theory, McClelland’s learned need theory, Victor Vroom’s expectancy theory, Stacy Adams equity theory.	<b>10</b>
<b>UNIT - IV</b>	<b>Group Dynamics and Team Development:</b> Group dynamics – definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle-centered approach to team development.	<b>10</b>
<b>UNIT - V</b>	<b>Leadership:</b> Concept; Leadership styles; Theories- trait theory, behaviour theory, Fielder’s contingency theory; Harsey and Blanchard’s situational theory; Managerial grid; Likert’s four systems of leadership. <b>Case Studies and Discussion on Research Papers published in journals.</b>	<b>10</b>
<b>Total</b>		<b>50</b>

**Recommended Books:**

1. Griffin, Ricky W: Organisational Behaviour, Houghton Mifflin Co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richard W. Woodman: Organisational Behaviour, South Western College Publishing, Ohoi.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisation Behaviour: Utilising Human Resources, Prentice Hall , New Delhi
4. Robbins, Stephen P, and Marry Coulter: Management, Prentice Hall, New Delhi.
5. Devis K., Organisational Behaviour

## DIRECT TAXES (I -102)

**Level of Knowledge :** Expert

**Learning Objectives :** To make the students learn

1. the practical aspect of computation of income tax
2. computation of tax and
3. filing of various returns with the Tax Authorities.

### COURSE INPUTS

**Periods  
(60 Minutes)**

<b>UNIT - I</b>	<b>Introduction :</b> Important definitions in the Income tax Act, 1961, Assessee, Person, Income, Concepts of previous year and assessment year,  <b>Residence and Scope of Total Income:</b> Residential status and scope of total income, Deemed receipt and accrual of income in India, Incomes Which Do Not Form Part of Total Income.	<b>10</b>
<b>UNIT - II</b>	<b>Income under different Heads :</b> Income from salaries Income from house property Profits and gains of business or profession Capital gains Income from other sources	<b>10</b>
<b>UNIT - III</b>	<b>Aggregation of Income, Set-Off and Carry Forward of Losses:</b>  <b>Deductions from Gross Total Income</b>	<b>10</b>
<b>UNIT - IV</b>	<b>Computation of Total Income and Tax Payable, Rebate and Relief and different kinds of Returns.</b>  <b>Provisions Concerning Advance Tax and Tax Deducted At Source</b>	<b>10</b>
<b>UNIT - V</b>	<b>Wealth Tax :</b> Computation of net wealth, assets, deemed assets, assets exempt from tax, valuation of assets	<b>10</b>
	<b>Total</b>	<b>50</b>

### Recommended Books :

V.K. Singhania & Kapil Singhania, Direct Taxes : Law & Practice, Taxmann Publications Pvt. Ltd.

Girish Ahuja & Ravi Gutpa, Professional Approach to Direct Taxes Law and Practice with Tax Planning, Bharat Law House.

Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand & Sons.

## STATISTICAL ANALYSIS (I - 103)

### Learning Objectives:

To make the students learn the tools of:

1. Decision making
2. Research and
3. Forecasting and Planning and teaching the
4. Practical Use of Statistics.

### COURSE INPUTS

**Periods  
(60 Minutes)**

<b>UNIT - I</b>	<b>Probability Theory:</b> Classical, relative and subjective probability, Addition and Multiplication Rules, Conditional probability, Baye's Theorem, Bernoulli's Theorem and Mathematical Expectation.	<b>10</b>
<b>UNIT - II</b>	<b>Theoretical Frequency Distribution:</b> Binomial Distribution, Poisson distribution and Normal Distribution, Their Characteristics and Application.  <b>Statistical Decision Theory:</b> Decision Environment, Expected Profit Under Uncertainty, Expected Monetary Value, Risk, Decision Tree, Utility Theory.	<b>10</b>
<b>UNIT - III</b>	<b>Sampling : Large Sample</b> – Test of Hypothesis in Variables and Attributes – Z Test <b>Small Samples:</b> Test of Significance in t-test, F-test, and Z-test	<b>10</b>
<b>UNIT - IV</b>	<b>Analysis of Variance:</b> One way and Two Way Classification, Design of Experiment.  <b>Simulation :</b> Process of Simulation, Monte Carlo Simulation, Simulation of an Inventory System.	<b>10</b>
<b>UNIT - V</b>	<b>Association of Attributes:</b> Two Attributes Only, Chi Square Test  <b>Interpolation And Extrapolation:</b> Binominal, Newton and Langrange's Method.	<b>10</b>
	<b>Total</b>	<b>50</b>

### Recommended Books:

1. Fundamentals of Statistics: D.N. Elhance & Veena Elhance, Kitab Mahal, Allahabad.
2. Croxton, Cowden and Klien, Applied General Statistics, Prentice Hall, New Delhi.
3. Gupta S.C., & Kapoor V.K., Fundamentals of Applied Statistics, S.Chand & Sons.
4. Statistical Analysis, Dr. K. C. Goel and Dr. A. K. Garg. Swati Parkashan, Meerut
5. Statistical Analysis, K. N. Nagar, Meenakshi Parkashan Meerut.

## COMPUTER APPLICATION IN BUSINESS (I-104)

**Level of Knowledge :** Working Knowledge

### **Learning Objectives:**

The objective of this course is to provide

1. an understanding of computers,
2. computer operation system, and
3. application of relevant software in managerial decision making.

### **COURSE INPUTS**

**Periods  
(60 Minutes)**

<b>UNIT - I</b>	<b>Computer Hardware:</b> Computer System as Information processing System; Computer System Difference- types of Computer Systems, hardware Option- CPU, Input Devices, Output Devices, Storage Devices, Communication Devices, Configuration of Hardware Devices.	<b>10</b>
<b>UNIT - II</b>	<b>Personal Computer:</b> PC and its main Components, Hardware Configuration, CPU and Clock Speed, RAM and Secondary Storage Devices, Other Peripherals Used With PC, Factor Influencing PC Performance; PC as a virtual Office.	<b>10</b>
<b>UNIT - III</b>	<b>Modern Information Technology:</b> basic Ideas of local Area Networks (LAN) and Wide Area Networks (WAN); E-mail; Internet technologies, access devices, Concept of a World Wide Web and Internet Browsing; Multimedia.	<b>10</b>
<b>UNIT - IV</b>	<b>Introduction to Operating System:</b> Software Need, operating System, Application Software, Programming Language; DOS; Window-Window Explorer, print Manager, Control Panel, Paintbrush, Calculator, Desk Top, My Computer, Setting, Find, Run; UNIX.	<b>10</b>
<b>UNIT - V</b>	<b>Introduction to Accounting Packages:</b> Preparation of Vouchers, Invoice and Salary Statements; Maintenance of Inventory Records; Maintenance of Accounting Books and Final Accounts; Financial Report Generation; Practical Knowledge on Wings Accounting and Wings trade (Software), Tally Etc.	<b>10</b>
	<b>Total</b>	<b>50</b>

### **Recommended Books:**

1. Date, C.J, An Introduction to Database Systems, Addison Wesley, Massachusetts.
2. Dienes, Sheila S, Microsoft Office, Professional for Windows 95; Instant Reference; BPB Publication, Delhi
3. Mansfield, Ron, The Compact Guide to Microsoft office; BPB Publication, Delhi
4. Norton, Peter, Working with IBM-PC, BPB Publication, Delhi
5. O'Brain, J.A, Management information System, Tata McGraw Hill, New Delhi
6. Ullman, J.O, Principles of Database Systems, Galgotia Publication, New Delhi
7. Kenter J., Management Oriented MIS, Prentice Hall of India.

## **COMPUTER APPLICATION IN BUSINESS-Lab Practical (I-105)**

The Practical examination will be based on the contents of course I – 104. Internal examination will be conducted by the teacher teaching course I – 104. The external examination will be of 1 Hour duration to be conducted in shifts based on the availability of computers in the college. The computers with internet facility will be provided by the college.

## M.Com. – II Semester

### INDIRECT TAXES (I -201)

**Level of Knowledge :** Working knowledge

**Learning Objectives :**

To provide the student knowledge about

1. the concept of indirect taxes
2. valuation of goods for the purpose of excise duty
3. CENVAT and
4. custom duties.

**COURSE INPUTS**

**Periods  
(60 Minutes)**

<b>UNIT - I</b>	<b>Liability of Central Excise Duty :</b> Nature of Excise Duty, Goods, Excisable Goods, Manufactured or produced,	<b>10</b>
<b>UNIT - II</b>	<b>Classification and Valuation of Goods :</b> Rules of Interpretation of CETA, Principles of Classification, Basis of calculation of duty payable, Ad-valorem Duty, 'Transaction Value' as Assessable value, Inclusion in Transaction Value, Exclusions from Transaction Value	<b>10</b>
<b>UNIT - III</b>	<b>Routine Procedures in Excise :</b> Registration of factory/warehouse, Storage and Accounting of Goods, Clearance of Goods from factory, Payment of Duty. <b>Other Excise Procedures :</b> Return of goods for repairs, re-making etc., Receipt of Goods at concessional rate of duty	<b>10</b>
<b>UNIT - IV</b>	<b>CENVAT :</b> Final products eligible for CENVAT, Quantum and Mode of Availment of CENVAT Credit, Removal of inputs and capital goods, CENVAT on Capital Goods.	<b>10</b>
<b>UNIT - V</b>	<b>Customs Act :</b> Nature of custom duty, type of custom duty, valuation for custom duty, procedure for import and export, exemptions, remission, demand, recovery and refunds in customs	<b>10</b>
	<b>Total</b>	<b>50</b>

**Recommended Books:**

V.S. Datey, Indirect Taxes : Law and Practice, Taxmann Publications Pvt. Ltd.  
Ravi Puliani & Mahesh Puliani, Indirect Tax Laws, Bharat Law House.

## CORPORATE FINANCIAL ACCOUNTING (I-202)

**Level of Knowledge :** Expert

**Learning Objectives :**

The objective of this course is to expose students to advanced accounting issues and practices such as maintenance of company accounts, valuation of goodwill and shares, and handling accounting adjustments.

**COURSE INPUTS**

		<b>Periods (60 Minutes)</b>
<b>UNIT - I</b>	Accounting for Issue and Redemption of Shares and Debentures and Final Accounts	10
<b>UNIT - II</b>	Funds Flow and Cash Flow Statement Analysis	10
<b>UNIT - III</b>	Valuation of Goodwill and Shares.	10
<b>UNIT - IV</b>	Accounting Issues Relative to Amalgamation, Absorption, and Reconstruction of Companies	10
<b>UNIT - V</b>	Accounting for Holding and Subsidiary Companies and Liquidation of Companies.	10
	<b>Total</b>	<b>50</b>

**Recommended Books :**

Gupta, R.L.: Advanced Financial Accounting, S. Chand & Co., New Delhi.  
Maheshwari, S.N.: Advanced Accountancy – Vol. II, Vikas Publishing House, New Delhi.  
Monga, J.R.: Advanced Financial Accounting, Mayoor Paperbacks, Noida.  
Shukla, M.C. and T.S. Grewal : Advanced Accountancy, Sultan Chand & Co., New Delhi.  
Jain & Narang, Financial Accounting, Kalyani Publishers.  
K.C. Goel and A.K. Garg, Corporate Financial Accounting, Swati Prakashan

## MARKETING MANAGEMENT (I-203)

### Objective

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

### COURSE INPUTS

		<b>Periods (60 Minutes)</b>
<b>UNIT - I</b>	<b>Introduction :</b> Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning-an overview.  <b>Market Analysis and Selection :</b> Marketing environment-macro and micro components and their impact on marketing decisions; Market segmentation and positioning; Buyer Behaviour; Consumer versus organisational buyers; Consumer decision-making process.	10
<b>UNIT - II</b>	<b>Product Decisions:</b> Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labelling; Product life-cycle-strategic implications; New product development and consumer adoption process.	10
<b>UNIT - III</b>	<b>Pricing Decisions:</b> Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.	10
<b>UNIT - IV</b>	<b>Distribution Channels and Physical Distribution Decisions :</b> Nature, functions and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling.	10
<b>UNIT - V</b>	<b>Promotion Decisions:</b> Communication process; Promotion mix-advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion – tools and techniques. <b>Case Studies</b>	10
	<b>Total</b>	<b>50</b>

### Recommended Books :

- Kotlar, Phillip and Gary Armstrong, Principles of Marketing, Prentice Hall, New Delhi.  
Kotler, Phillip, Marketing Management – Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi.  
Ramasswamy, V.S. and Namakumari, S. : Marketing Management, MacMillan India, New Delhi.  
Marchand & B. Vardharajan, An Introduction to Marketing, Vikas Publishing House, Delhi.  
Stanton, William J., and Charles Futrell: Fundamentals of Marketing; McGraw Hill Publishing Co., New York.  
Still, Richard R., Edward W, Cundiff and Norman A.P., Govoni : Sales Management : Decisions, Strategies and Cases, Prentice Hall, New Delhi.  
Dr. C.N. Sontakki, Marketing Management, Kalyani Publications, New Delhi.  
Mohd. Amantulla, Principles of Modern Marketing, Kalyani Publications, New Delhi.

## **CORPORATE LAWS (I-204)**

### **Learning Objectives :**

To be able to analyze and apply various provisions of the Companies Act, the SEBI Act, The FEMA, The Competition Act, the Prevention of Money Laundering Act as also to develop ability to interpret statutes, deeds and documents.

### **COURSE INPUTS**

**Periods  
(60 Minutes)**

<b>UNIT - I</b>	<b>The Companies Act, 1956</b> with reference to Directors - powers, managerial remuneration; Meetings, powers of the Board; Prevention of Oppression and Mismanagement; Corporate Winding up and Dissolution; Producer Companies; E-governance; Drafting of Resolutions, Minutes, Notices and Reports	<b>10</b>
<b>UNIT - II</b>	<b>The Securities and Exchange Board of India Act, 1992</b> , Rules, Regulations and Guidelines issued there under.	<b>10</b>
<b>UNIT - III</b>	<b>The Foreign Exchange Management Act, 1999</b>	<b>10</b>
<b>UNIT - IV</b>	<b>The Competition Act, 2002.</b>	<b>10</b>
<b>UNIT - V</b>	<b>The Prevention of Money Laundering Act, 2002</b> <b>Interpretation of Statutes, Deeds and Documents.</b>	<b>10</b>
<b>Total</b>		<b>50</b>

### **Recommended Books:**

G.K. Kapoor, Corporate Laws and Secretarial Practice, Sultan Chand & Sons.

A.K. Majumdar & G.K. Kapoor, Company Law, Taxmann Publications Pvt. Ltd.

N.D. Kapoor, Corporate Law and Secretarial Practice, Sultan Chand & Sons.

Bare Acts.

## FILING OF RETURNS (PRACTICAL) (I-205)

### Filing with ROC :

#### Approval Services (Headquarters)

Description	e-Form with Instruction kit	e-Form
Application to Central Government for not providing depreciation	Form 23AAC	Form 23AAC
Form of application to the Central Government for appointment of cost auditor	Form 23C	Form 23C
Form for filing application for giving loan, providing security or guarantee in connection with a loan	Form 24AB	Form 24AB
Form of application to the Central Government for obtaining prior consent for holding of any office or place of profit in the company by certain persons	Form 24B	Form 24B
Form of application for approval for declaration of dividend out of reserves	Form	Form
Form of application for removal of disqualification of directors	Form DD-C	Form DD-C

#### Approval Services (Regional Director)

Application for confirmation by Regional Director for change of registered office of the company within the state from the jurisdiction of one Registrar to the jurisdiction of another Registrar	Form 1AD	Form 1AD
Form for filing application to Regional Director	Form 24A	Form 24A

#### Approval Services (Registrar of Companies)

Application for approval of the Central Government for change of name or conversion of a public company into a private company	Form 1B	Form 1B
Form for filing an application with Registrar of Companies	Form 61	Form 61
Application for striking off the name of company under the Easy Exit Scheme (EES), 2010	Form EES, 2010	Form EES, 2010

#### Change Services

Application form for availability or change of a name	Form 1A	Form 1A
Application for approval of the Central Government for change of name or conversion of a public company into a private company	Form 1B	Form 1B
Notice of consolidation, division, etc. or increase in share capital or increase in number of members	Form 5	Form 5
Notice of situation or change of situation of registered office	Form 18	Form 18
Particulars of appointment of managing director, directors, manager and secretary and the changes among them or consent of candidate to act as a managing director or director or manager or secretary of a company and/ or undertaking to take and pay for qualification shares	Form 32	Form 32

Return of alteration in the charter, statute or memorandum and articles of association, address of the registered or principal office and directors and secretary of a foreign company	<b>Form 49</b>	<b>Form 49</b>
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### Charge Management

Particulars for creation or modification of charges (other than those related to debentures)	<b>Form 8</b>	<b>Form 8</b>
Particulars for registration of charges for Debenture	<b>Form 10</b>	<b>Form 10</b>
Particulars for satisfaction of charges	<b>Form 17</b>	<b>Form 17</b>

### Company Registration

Application or declaration for incorporation of a company	<b>Form 1</b>	<b>Form 1</b>
Application form for availability or change of a name	<b>Form 1A</b> <b>Naming Guidelines</b> -- Guidelines issued by MCA to choose Name for a company.	<b>Form 1A</b>
Notice of situation or change of situation of registered office	<b>Form 18</b>	<b>Form 18</b>
Declaration of compliance with the provisions of section 149(i)(a), (b) and (c) of the Companies Act, 1956	<b>Form 19</b>	<b>Form 19</b>
Declaration of compliance with the provisions of section 149(2)(b) of the Companies Act, 1956	<b>Form 20</b>	<b>Form 20</b>
Declaration of the compliance with the provisions of section 149(2A) and (2B)	<b>Form 20A</b>	<b>Form 20A</b>
Particulars of appointment of managing director, directors, manager and secretary and the changes among them or consent of candidate to act as a managing director or director or manager or secretary of a company and/ or undertaking to take and pay for qualification shares	<b>Form 32</b>	<b>Form 32</b>
Application for rectification of mistakes apparent on record	<b>Form 68</b>	<b>Form 68</b>

### Compliance Related Filing

Statement of amounts credited to investor education and protection fund	<b>Form 1</b>	<b>Form 1</b>
Return of allotment	<b>Form 2</b>	<b>Form 2</b>
Particulars of contract relating to shares allotted as fully or partly paid-up otherwise than in cash	<b>Form 3</b>	<b>Form 3</b>
Return in respect of buy Back of Shares	<b>Form 4C</b>	<b>Form 4C</b>
Statutory Report	<b>Form 22</b>	<b>Form 22</b>

Registration of resolution(s) and agreement(s)	<b>Form 23</b>	<b>Form 23</b>
Information by Auditor to Registrar	<b>Form 23B</b>	<b>Form 23B</b>
Return of appointment of managing director or whole time director or manager	<b>Form 25C</b>	<b>Form 25C</b>
Form of annual return of a foreign company having a share capital	<b>Form</b>	<b>Form</b>
Form for filing cost audit report and other documents with the Central Government	<b>Form</b>	<b>Form</b>

#### Informational Services

Form of return to be filed with the Registrar	<b>Form 22B</b>	<b>Form 22B</b>
Registration of resolution(s) and agreement(s)	<b>Form 23</b>	<b>Form 23</b>
Notice of address at which books of account are maintained	<b>Form 23AA</b>	<b>Form 23AA</b>

#### Investor Services

Form for filing complaint(s) against the company	<b>Investor Complaint Form</b>	<b>Investor Complaint Form</b>
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#### Provisions related to Managerial personnel

Form of application to the Central Government for increase in the number of directors of the company	<b>Form 24</b>	<b>Form 24</b>
Form of application for removal of disqualification of directors	<b>Form DD-C</b>	<b>Form DD-C</b>

#### Annual filing eForms

Form for filing annual return by a company having a share capital with the Registrar	<b>Form 20B</b>	<b>Form 20B</b>
Particulars of annual return for the company not having share capital	<b>Form 21A</b>	<b>Form 21A</b>
Form for filing balance sheet and other documents with the Registrar	<b>Form 23AC</b>	<b>Form 23AC</b>
Form for filing Profit and Loss account and other documents with the Registrar	<b>Form 23ACA</b>	<b>Form 23ACA</b>
Form for submission of compliance certificate with the Registrar	<b>Form 66</b>	<b>Form 66</b>

#### Form 67 (Addendum)

Form for filing addendum for rectification of defects or incompleteness	<b>Form 67 (Add.)</b>	<b>Form 67(Add.)</b>
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**Filing with Tax Authorities :**

Returns of Income of different persons e.g. ITR 1 to 8,

TDS Return,

Service Tax Returns,

Sales Tax Returns - VAT Returns.

## MANAGEMENT ACCOUNTING (I-301)

### Learning Objectives :

The objective of this course is to acquaint students with the accounting concepts, tools and techniques for managerial decisions.

### COURSE INPUTS

		<b>Periods (60 Minutes)</b>
<b>UNIT - I</b>	<b>Introduction to Accounting :</b> Management Accounting as an area of accounting; Objectives, nature, and scope of Management Accounting, Management accounting and managerial decisions. Fundamental economic concepts – incremental principle, opportunity cost principle, discounting principle, equi-marginal principle.	<b>10</b>
<b>UNIT - II</b>	<b>Standard Costing and Variance Analysis :</b> Standard costing as a control technique; Setting of standards and their revision; Variance analysis-meaning and importance, kinds of standards and their uses – material, labour and overhead variance; Disposal of variance; Relevance of variance analysis to budgeting and standard costing; fixed and flexible budgeting.	<b>10</b>
<b>UNIT - III</b>	<b>Marginal Costing and Break-even Analysis :</b> Concept of marginal cost; Marginal costing and absorption costing; Marginal costing versus direct costing; Cost-volume-profit analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.	<b>10</b>
<b>UNIT - IV</b>	<b>Analysis of Financial Statements :</b> Ratio Analysis	<b>10</b>
<b>UNIT - V</b>	<b>Contemporary issues in Management Accounting :</b> Value Chain Analysis, Activity-based costing; Quality Costing; Target and life cycle costing.	<b>10</b>
	<b>Total</b>	<b>50</b>

### Recommended Books:

Anthony, Robert, Management Accounting, Tarapore-wala, Mumbai.

Homgran, C.T., Gray L. Sundem, and William O. Stratton, Introduction to Management Accounting, Prentice Hall, Delhi.

Lall, B.M., and I.C. Jain, Cost Accounting : Principles and Practice, Prentice Hall, Delhi.

Pandey, I.M., Management Accounting, Vani Publication, Delhi.

A.K. Garg, Management Accounting, Swati Prakashan.

## FINANCIAL MANAGEMENT (I-302)

### Learning Objectives :

The objective of this course is to help students to understand the conceptual framework or financial management, and its applications under various environmental constraints.

COURSE INPUTS		Periods (60 Minutes)
UNIT - I	<b>Financial Management</b> : Meaning, nature and scope of finance; Financial goal-profit vs wealth maximisation; Finance function-investment, financing and dividend decisions.	10
UNIT - II	<b>Capital Budgeting</b> : Nature of investment decisions; Investment evaluation criteria-net present value, internal rate of return, profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting.	10
UNIT - III	<b>Operating and Financial Leverage:</b> Measurement of leverages; Effects of operating and financial leverage on profit; Analysing alternate financial plans; Combined financial and operating leverage.	10
UNIT - IV	<b>Cost of Capital</b> : Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM.  <b>Capital Structure Theories</b> : Traditional and M.M. hypotheses – without taxes and with taxes; Determining capital structure in practice.	10
UNIT - V	<b>Dividend Policies</b> : Issues in dividend decisions, Walter's model, Gordon's model, M-M hypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Forms of dividends; Stability in dividends policy; Corporate dividend behaviour.	10
<b>Total</b>		<b>50</b>

### Recommended Books:

Chandra, Prasanna : Financial Management, Tata McGraw Hill, Delhi.

Pandey, I.M., Financial Management, Vikas Publishing House, New Delhi.

Rustagi, R.P., Financial Management, Galgotia Publishing Company, New Delhi.

Van Home, J.C. and J.M. Wachowicz Jr.: Fundamentals of Financial Management, Prentice Hall

A.K. Garg, Financial Management, Swati Prakashan

## STRATEGIC MANAGEMENT (I-303)

### Learning Objectives :

The objective of this course is to enhance decision making abilities of students in situations of uncertainty in a dynamic business environment.

### COURSE INPUTS

**Periods  
(60 Minutes)**

<b>UNIT - I</b>	<b>Introduction to Strategic Management :</b> Introduction, importance of strategic management, issues in strategic Decision-making, Strategists and their role in Strategic Management.	<b>10</b>
	<b>The Strategic Management Process :</b> Definitions of Strategic Management, The strategic planning process, company vision and mission, goals and objectives, critical success factors.	<b>10</b>
<b>UNIT - II</b>	<b>Environmental Appraisal and SWOT Analysis:</b> External and Internal Environment, Environmental Scanning, Organisational Appraisal, Environmental Appraisal.	<b>10</b>
<b>UNIT - III</b>	<b>Corporate Level Strategies:</b> Types of Strategy, Stability Strategies, Diversification Strategies, Mergers, Strategic Alliances, Retrenchment Strategies, Turnaround Strategies, Divestment Strategies, Business Level Strategies.	<b>10</b>
<b>UNIT - IV</b>	<b>Tools for Strategic Analysis and Choice :</b> McKinsey's 7-S Model, Creating new Market Space, The Emerging Theory of Manufacturing, Michael Porter's Model for Industry Analysis, Boston Consulting Group (BCG) Approach, General Electric Model, Profit Impact of Market Strategy Model (PIMS), Game Theory, Delphi Method, Strategy Implementation, Decision Making.	<b>10</b>
<b>UNIT - V</b>	<b>Implementing Strategy:</b> Strategy Implementation, Decision Making, Matrix Organisation, Strategic Business Units, Data vs Information, Strategic Decision Making, Values and Ethics, Functional Strategies, Manpower Planning, Planning Process, Capital Structure Planning, Marketing Plan, R&D Planning.	<b>10</b>
	<b>Total</b>	<b>50</b>

### Recommended Books :

Bhattachary, S.K. and N. Venkataramin, Managing Business Enterprises : Strategies, Structure and Systems, Vikas Publishing House, New Delhi.

Budhiraja, S.B. and M.B. Athreya, Cases in Strategic Management, Tata McGraw Hill, New Delhi.

Coulter, Mary K, Strategic Management in Action, Prentice Hall, New Jersey.

David, Fred R., Strategic management, Prentice Hall, New Jersey.

Michal, E. Porter, The Competitive Advantage of Nations, Macmillan, New Delhi.

## SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT (I-304)

### Learning Objectives :

The objective of this paper is to help students understand various issues in security analysis & Portfolio Management.

### COURSE INPUTS

		Periods (60 Minutes)
<b>UNIT - I</b>	<b>Investments:</b> Nature and scope of investment analysis, elements of investment, avenues of investment, approaches to investment analysis; Concept of return and risk : Security return and risk analysis, measurement of return and risk. Financial Assets – Types and their characteristics, sources of financial information.	<b>10</b>
<b>UNIT - II</b>	<b>Security Markets :</b> Public Issue – SEBI guidelines on public issue, size of issue, pricing of issue, promoters' contribution, appointment of merchant bankers, underwriters, broker, registrar and managers, bankers and allotment of shares. Secondary Market – Role, importance, type of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading; Depository – role and need;	<b>10</b>
<b>UNIT - III</b>	<b>Portfolio Analysis:</b> Estimating rate of return and standard deviation of portfolio. Effect of combining the securities; Markowitz Risk-return optimisation; Single Index Model or Market Model; Portfolio total risk, portfolio market risk and unique risk.	<b>10</b>
<b>UNIT - IV</b>	<b>Capital Market Theory :</b> Capital market line, security market line, risk free lending and borrowings; Factor models: Arbitrage pricing theory, two factor and multi factor models; Principle of arbitrage, arbitrage portfolios.	<b>10</b>
<b>UNIT - V</b>	<b>Portfolio Performance Evaluation :</b> Measure of return, risk adjusted measures of return, market timing, evaluation criteria and procedures.	<b>10</b>
	<b>Total</b>	<b>50</b>

### Recommended Books :

Amling: Fundamentals of Investment Analysis, Prentice Hall, International Edition.

Bhalla : Investment Analysis, S. Chand & Co. Delhi.

Chandratre, K.R.: Capital issue, SEBI & Listing, Bharat Publishing House, New Delhi.

Donal, E. Fisher and Ronald J. Jordan: Security Analysis and Portfolio Management, Prentice Hall, New Delhi.

Gupta, L.C.: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.

Machi Raju, H.R.: Merchant Banking: Wiley Eastern Ltd., New Delhi.

Sharpe, William F., Gordon J Alexander and J.V. Bally: Investments, Prentice Hall of India, New Delhi.

Persanna Chandra, Financial Management, McGraw Hill, New Delhi.

I.M. Pandey, Financial Management, Vikas Publishing House, Delhi.

**DOCUMENTATION & REPORTING (I-305)**  
**(Practical)**

Lease Deed,

Gift Deed,

Partnership Deed,

Power of Attorney,

Reporting – press release,

AGM & EGM Agenda,

Minutes of Board of Director and Shareholders meeting,

Précis & letter writing.

**Note : The concerned teachers should teach and discuss the above in their classroom teaching.**

## HUMAN RESOURCE MANAGEMENT (I -401)

### Learning Objectives :

To provide through knowledge of principles and practice of human resource management necessary for management of business entities.

### COURSE INPUTS

**Periods  
(60 Minutes)**

<b>UNIT - I</b>	<b>Introduction :</b> Nature, significance, scope and status, concepts; human resource management functions and objectives, new direction in human resource management.  <b>Human Resource Planning and Procurement :</b> Meaning, objectives and significance; steps in human resource planning, forecasts-demand analysis; quantitative and qualitative aspects of human resource planning; job analysis and job description, recruitment and selection – process and policies, interviewing, induction and placement; staffing; career planning; succession planning.	<b>10</b>
<b>UNIT - II</b>	<b>Human Resource Training and Development :</b> Identification of training needs-qualitative and quantitative; training curriculum planning, choice of training methodologies; training facilities and equipments; in-service training; outside training; re-training; advanced training; designing training programmes; employee counseling; executive development programmes; evaluation of training and development programmes; career planning and career development; promotion, transfer and demotion.	<b>10</b>
<b>UNIT - III</b>	<b>Compensation Management :</b> Nature of employee benefits – statutory and customary; wage plans and policies; profit sharing and incentive plans; compensation package and terminal benefits; impact of compensation and employees benefit and organisational effectiveness; employee benefit programmes.	<b>10</b>
<b>UNIT - IV</b>	<b>Performance Appraisal :</b> Nature, objectives, limitations-various method – personnel records, personnel audit, human resource accounting job evaluation.	<b>10</b>
<b>UNIT - V</b>	<b>Human Resource Organisation :</b> Line and staff relationship, organisation of human resource department, styles, communication – human resource productivity, moral and motivation, creating conducive work environment.	<b>10</b>
	<b>Total</b>	<b>50</b>

### Recommended Books:

Bernardin H. John, Human Resource Management An Experimental Approach, Tata McGraw Hill Publishing Co Ltd  
C.B. Mamoria, S.V. Gankar, Personnel Management, Himalaya Publishing House  
Cynthia D. Fisher, Lyle F. Schoenfeldt and James B. Shaw, Human Resource Management, All India Publishers & Distributors.  
Edwin. B. Flippo, Personnel Management,  
Michale Porter, HRM and Human Relations,

## OPERATIONS RESEARCH (I – 402)

**Learning Objectives:** The Students should know:

1. The Applicability and use of operations Research in diverse field
2. The need for Operation Research in making effective decisions and
3. To classify models frequently used if Operations Research

### COURSE INPUTS

**Periods  
(60 Minutes)**

<b>UNIT - I</b>	<b>Introduction:</b> Meaning and Importance of Operations Research, Production Planning and Control.  <b>Learning Curve Theory:</b> Learning Curve Ratio, Learning Coefficient, Learning Curve Equation, Learning Curve Application.	<b>10</b>
<b>UNIT - II</b>	<b>Linear Programming:</b> Mathematical Formulation of the Problem, Graphic Solution, Simplex Method- Maximization and Minimization.  <b>Transportation Problems:</b> Initial Solution, North West Corner Rule, Least Cost Method, Vogel's Approximation Method, Optimality Test, Degeneracy, Unbalanced Problems, Maximization Problems.  <b>Assignment Problems:</b> Assignment Algorithm, unbalanced Assignment Problems, Maximization Problems.	<b>10</b>
<b>UNIT - III</b>	<b>PERT- CPM:</b> Fundamentals of Critical Path Analysis, Forming a Network of Activities, Calculation of Total, Free and independent Floats, Probability of Achieving Completion Date, Crashing.	<b>10</b>
<b>UNIT - IV</b>	<b>Queuing Theory:</b> Introductions, Benefits, Single Channel Queuing Model.	<b>10</b>
<b>UNIT - V</b>	<b>Games Theory:</b> Solution of Pure Strategy, Principles of Dominance, Mixed Strategy Problems.	<b>10</b>
<b>Total</b>		<b>50</b>

### Recommended Books:

1. V. K. Kapoor, Sultan Chand & Sons
2. A. K. Garg, Operations Research, Swati Parkashan
3. Kothari C.R., An Introduction to Operation Research, Vikas Publishing House.

## MARKETING RESEARCH (I-403)

### Learning Objectives :

The purpose of this paper is to enable students learn the process, tools and techniques of marketing research.

COURSE INPUTS		Periods (60 Minutes)
UNIT - I	<b>Introduction to Marketing Research :</b> Importance, nature and scope of marketing research; Marketing information system and marketing research; Marketing research process and organisation.	10
UNIT - II	<b>Problem Identification and Research Design :</b> Problem identification and definition; Developing a research proposal; Determining research type- exploratory, descriptive and conclusive research; Experimental designs.	10
UNIT - III	<b>Data Resources:</b> Secondary data sources and usage; Online data source; Primary data collection methods – questioning techniques, online surveys, observation method; Questionnaire preparation. Aptitude measurement and scaling techniques-elementary introduction to measurement scales.	10
UNIT - IV	<b>Sampling Plan and Data Collection:</b> Sampling Plan – Universe, sample and frame and sampling techniques; Sample size determination. Data Collection – Organisation of field work and survey errors – sampling and non-sampling errors.	10
UNIT - V	<b>Market Research Applications:</b> Product research; Advertising research; Sales and market research; International marketing research; Market research in India.	10
<b>Total</b>		<b>50</b>

### Recommended Books :

Beri, G.C. : Marketing Research, Tata McGraw Hill, New Delhi.

Boyd, H.W., Ralph Westfall and S.F. Starsh: Marketing Research : Text and Cases, Richard D. Irwin, Boston.

Chisntall, Peter M.: The Essence of Marketing Research, Prentice Hall, New Delhi.

Churchill, Gilbert A.: Basic Marketing Research, Dryden Press, Boston.

Davis, J.J.: Advertising Research, Prentice Hall, New Delhi.

## MANAGERIAL ECONOMICS (I-404)

### Learning Objectives :

This course develops managerial perspective to economic fundamentals as aids to decision making under given environmental operations.

### COURSE INPUTS

		<b>Periods (60 Minutes)</b>
<b>UNIT - I</b>	<b>Nature and Scope of Managerial Economics :</b> Objective of a firm; Economic theory and managerial theory; Managerial economist's role and responsibilities; Fundamental economic concepts incremental principle, opportunity cost principle, discounting principle, equi-marginal principal.	<b>10</b>
<b>UNIT - II</b>	<b>Demand Analysis :</b> Individual and market demand functions; Law of demand determinants of demand; Elasticity of demand – its meaning and importance; Price elasticity; income elasticity and cross elasticity; Using elasticity in managerial decision. Demand estimation for major consumer durable and non-durable products; Demand forecasting techniques.	<b>10</b>
<b>UNIT - III</b>	<b>Production Theory :</b> Production function – production with one and two variable inputs; Stages of production; Economies of scale; Estimation of production function; Cost theory and estimation; Economic value analysis; Short and long run cost functions – their nature shape and inter-relationship; Law of variable proportions; Law of returns to scale.	<b>10</b>
<b>UNIT - IV</b>	<b>Price Determination under Different Market Conditions :</b> Characteristics of different market structures; Price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, oligopoly and monopoly.	<b>10</b>
<b>UNIT - V</b>	<b>Pricing Practices :</b> Methods of price determination in practice; Pricing of multiple products; Price discrimination; International price discrimination and dumping; Transfer pricing.	<b>10</b>
	<b>Total</b>	<b>50</b>

### Recommended Books :

Baumol, William J. : Economic Theory and Operations Analysis, Prentice Hall, London

Dean, Joel: Managerial Economic, Prentice Hall, Delhi.

Chopra, O.P.: Managerial Economics, Tata McGraw Hill, Delhi.