

KALINGA UNIVERSITY RAIPUR



SYLLABUS FOR MASTERS OF COMMERCE

**UNDER CHOICE BASED CREDIT, GRADING AND
SEMESTER SYSTEM**

(To be implemented from Academic Year 2021-2022)

**FACULTY OF COMMERCE AND
MANAGEMENT
KALINGA UNIVERSITY, RAIPUR, (C.G.)**

The Syllabus Book presents broad objectives, structure, and contents of our Two-Years Masters of Commerce (M.Com.) Program, The Syllabus is directional in scope and permits the much desirable flexibility to keep pace with the ever-growing body of knowledge, experiments and explorations in commerce education. In order to provide an opportunity to students to discover a method of thinking which will help them realize their true potential. The Faculty of Commerce and Management offers a Learning Outcome-based Curriculum Framework (LOCF) for Students of M.Com.

I. Introduction to Program:-

The new curriculum of M.Com. will empower students to innovate and also inspire them to convert their innovations into real business models for the country's economic and social prosperity. The proposed LOCF offers better understanding of the business world and aims at building students' entrepreneurial skills by giving the hands-on training. The Faculty of Commerce & Management expects that the LOCF approach of this programme will motivate students to transition from being passive knowledge-seekers to becoming active and aware knowledge-creators with the help of Experiential Teaching and Learning.

II. Nature and Extent of the M.Com. Program offered by Faculty of Commerce and Management Kalinga University, Raipur:-

The courses of this program have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The program will help in understanding various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns apart from exposure of different functional domains of Commerce.

III. Aims of M.Com. Program:-

- 1.** This program will instill the students to develop the knowledge and capability of understanding the commerce & business world and its complexities. It will also develop the ability and competence to have a problem-solving approach towards the issues which accompany the dynamism attached to the commerce and business world.
- 2.** The post graduate degree program intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims at enhancing employability options of the students. The curriculum helps instilling learning ability among students for upskilling and reskilling even in later part of life.

IV. The M.Com. program is designed with Graduate Attributes and aims to empower the students with:-

1. Disciplinary Knowledge: -

The curriculum planning of M.Com. program envisages the students demonstrating inclusive knowledge of the areas related to Principles and Practice of Taxation and Indian Tax System, Corporate Law, Legal Aspects of Business etc. The students will be made capable of using modern ways and means of dealing with issues arising in the dynamic business world and will also help them tackle the resistances.

2. Critical Thinking: -

The graduates of this program will be trained to develop skills and attitudes needed for critical thinking and adopting a comprehensive problem-solving approach. They shall be exposed to the pedagogy that helps to understand real life situations through case-studies. It aims at building the basic ability to think critically, evaluate and solve complex problems creatively. The content is organized in such a way that the students would be able to think from diverse perspectives and suggest solutions according to their own sensibilities.

3. Communication Skills: -

The teaching learning pedagogies used in the program make the students capable to deliver and communicate information effectively with a mark.

4. Cooperation/Team Work: -

The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world though full of competition. The courses included in the program teach the students to cultivate such characteristics keeping the larger societal goal in mind.

5. Research Related Skill: -

The curriculum planning of M.Com. program not only infuses into the students the skillset and competence required to maintain the national standards but also makes them capable of comprehending international frameworks keeping in view research aspects in consideration. The courses make them understand the need of the current business world and make them capable to look at various aspects from global perspective. The courses aim at instituting entrepreneurial skills in the students by instilling in them competencies needed to become an entrepreneur. These would lead to develop an attitude of life-long learning.

6. Moral and Ethical Awareness: -

The program also involves training the students to check unethical behavior, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time. Courses like Corporate Governance Ethics and Social Responsibility of Business would also help in making responsible citizens and facilitate character building.

7. Lifelong Learning: -

This course broadens the horizons of the students by making them understand the intricacies of the business world and overall the economics of the country as well as the world. This learning makes them inquisitive to raise concerns and act accordingly. The curriculum is designed in such a way that the students are driven to develop an attitude of life-long learning.

8. Multicultural Competence: -

The courses like International Business of this program give a global perspective to the students such that they will be able to integrate national values and beliefs with international culture and competence.

9. Reflective Thinking: -

This program enables the student to analyze the situation objectively and give effective arguments and judgments on the basis of the analysis being done. This program teaches the students how to move sequentially in order to solve a problem effectively.

10. Scientific Reasoning: -

This program enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes. It not only helps the students add dimensions to its decision making but also in reaching to inclusive conclusions.

V. Eligibility for Admission: -

Candidates seeking admission to the first year of the degree of Masters of Commerce shall be required to have passed the Bachelor of Commerce.

VI. Assessment/Evaluation of the course: -

Candidates will be Continuously Evaluated/Assessed on the basis of their performance both internally and externally. The Weightage of Internal Marks would be 30% and for Term-end is 70%. The External Marks will be imparted on the basis of End-term Examination and Internal Marks will be imparted on the basis of Class attendance and Participation/Tests/Assignments/Presentations/Activities/Summer internship Project etc. Candidates should mandatorily pass separately in both Internal & External Exam.

VII. Program Structure:-

This Program is designed as per the following structure:

1. Core Courses.
2. Generic Elective.
3. Skill-Enhancement Elective Course.
4. Discipline Specific Elective.
5. Employment Enhancement Compulsory Course.
6. Ability – Enhancement Compulsory Course.
7. Extra Curricular& General Interest.

VIII. Miscellaneous:-

- 1. Attendance:** The student must meet the requirement of 75% attendance per semester per course for grant of the term. The institute may condone the shortage in attendance in exceptional circumstances, up to a maximum of 15%. The institute shall have the right to withhold the student from appearing for examination of a specific course if the above requirement is not fulfilled.
- 2. Medium of Instruction:** The medium of Instruction & Evaluation shall be English.

IX. Detailed Course List for each category of courses is provided in Annexure I.

X. Detailed syllabus of each course is provided in Annexure II.

XI. Program Outcome:-

Name of the Program	Program Outcome	Program Specific Outcome
MASTERS OF COMMERCE	<ul style="list-style-type: none"> To create for the students of Kalinga University an additional avenue of self-employment and also to benefit Industries by providing them with suitable trained persons in the field of Commerce. 	<ul style="list-style-type: none"> The program is structured in such a way that it provides training in the field of finance, accounting, law, etc, among others.
	<ul style="list-style-type: none"> To prepare students to explore opportunities, being newly created, in the field of Commerce due to Globalization, Privatization and Liberalization. 	<ul style="list-style-type: none"> It covers the subjects of commerce, and communication skills. It also helps to train candidates how to efficiently handle technologies used in the field of Commerce.
	<ul style="list-style-type: none"> To give an adequate exposure to operational environment in the field of Commerce. 	<ul style="list-style-type: none"> The main aim of this program is to provide students with a deep insight into the real world of Commerce through theory and practical sessions.
	<ul style="list-style-type: none"> To provide adequate basic understanding about the field of Commerce. 	<ul style="list-style-type: none"> It is structured to give a great career choice for those who wish to pursue their career in the Commerce field.
	<ul style="list-style-type: none"> To inculcate training and practical approach among the students by using modern technologies in the field of Commerce. 	<ul style="list-style-type: none"> It not only provides you with theoretical knowledge but also helps in its practical application and to provide ample exposure to students with market reforms, new policies and regulations.
	<ul style="list-style-type: none"> The students are trained with the help of different presentations, projects and assignments to understand the dynamics of Trade in a better way. 	

SYLLABUS FOR M.COM 2021-2022

SEMESTER - I						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
MCOM101	Business Statistics	CC-1	4	30	70	100
MCOM102	Managerial Accounting	CC-2	4	30	70	100
MCOM103	Financial Planning	CC-3	4	30	70	100
MCOM104	Communication Skills	SEC-1	4	30	70	100
MCOM105	Organisational Theory and Behaviour	GE-1	4	30	70	100
Total			20			
SEMESTER - II						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
MCOM201	Quantitative Techniques for Business Decisions	CC-4	4	30	70	100
MCOM202	Financial Management and Policy	CC-5	4	30	70	100
MCOM203	Legal Aspects of Business	CC-6	4	30	70	100
MCOM204	International Business	CC-7	4	30	70	100
MCOM205	Marketing Management	GE-2	4	30	70	100
Total			20			

SEMESTER - III						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
MCOM301	Strategic Management	GE-3	4	30	70	100
MCOM302	Research Methodology	CC-8	4	30	70	100
MCOM303 P	Summer Project Report	EECC-1	4	50	50	100
SELECT ANY TWO ELECTIVE SUBJECT						
MCOM304	Principles and Practice of Taxation and Indian Tax System	DSE-1	4	30	70	100
MCOM305	Corporate Law	DSE-2	4	30	70	100
MCOM306	Strategic Cost Management	DSE-3	4	30	70	100
Total			20			
SEMESTER - IV						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
MCOM401	Corporate Governance Ethics and Social Responsibility of Business	GE-4	4	30	70	100
MCOM402	Entrepreneurship	CC-9	4	30	70	100
MCOM403 P	Extra Curricular & General Interest	ECA & GI	2	20	30	50
SELECT ANY TWO ELECTIVE SUBJECT						
MCOM404	Corporate Tax Structure and Planning	DSE-1	4	30	70	100
MCOM405	Industrial Law	DSE-2	4	30	70	100
MCOM406	Accounting Theory and Financial Reporting	DSE-3	4	30	70	100
Total			18			

IMPORTANT ABBREVIATION:-

CATEGORY	DESCRIPTION
CC	Core Course
GE	Generic Elective
SEC	Skill-Enhancement Elective Course
DSE	Discipline Specific Elective
EECC	Employment Enhancement Compulsory Course
ECA & GI	Extra Curricular & General Interest

CBCS Course Structure for M. Com

Courses	Credits	Total
I. Core Course: - (9 Paper of 4 Credit each)	9X4	36
II Elective Courses: -		
1. Discipline Specific Elective (4 Paper of 4 Credit each)	4X4	16
2. Generic/Open Elective (Inter disciplinary) (4 Paper of 4 Credit each)	4X4	16
III Ability Enhancement Courses: -		
1. Employment Enhancement Compulsory Course (1 paper of 4 credits)	1X4	4
2. Skill-Enhancement Elective Course (1Paper of 4 credit)	1X4	4
3. ECA and GI (1 paper of 2 credit)	1X2	2
Total Credits:		78

SEMESTER – I

MASTERS OF COMMERCE

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SEMESTER - I						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
MCOM101	Business Statistics	CC-1	4	30	70	100
MCOM102	Managerial Accounting	CC-2	4	30	70	100
MCOM103	Financial Planning	CC-3	4	30	70	100
MCOM104	Communication Skills	SEC-1	4	30	70	100
MCOM105	Organisational Theory and Behaviour	GE-1	4	30	70	100
Total			20			

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Name of the Program/Semester: M.COM - I	Course: Core : CC-1
Name of the Course: BUSINESS STATISTICS	Course Code: MCOM101
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: The objective of this paper is to equip students with some of the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.

Course Outcome: After completing the course, the student shall be able to:

CO1: To impart knowledge of theory of Probability and Probability Distribution.

CO2: To understand the statistical decision theory.

CO3: To discern the sampling distribution and estimation.

CO4: To examine general methodology of Hypothesis testing.

CO5: Assess the analysis of variance and Non-parametric Tests.

Unit I

Contact Hours: 12

Theory of Probability and Probability Distributions: Approaches to calculation of probability. Marginal, joint and conditional probabilities. Probability rules. Bays' theorem. Expected value and standard deviation of a probability distribution. Standard probability distributions -Binomial, Poisson, Hyper geometric, and Normal. Case study on related topics.

Unit II

Contact Hours: 12

Statistical Decision Theory: Decision-making process. Payoff and Regret tables. Decision rules under risk and uncertainty. Expected value approach and EVPI. Marginal analysis. Decision-tree analysis. Case study on related topics.

Unit III

Contact Hours: 12

Sampling Distributions and Estimation: Sampling concepts. Sampling methods. Concept of sampling distribution, its expected value and standard error. Sampling distribution of means and Central Limit Theorem. Sampling distribution of proportions. Point and interval estimation; Properties of a good estimator. Confidence intervals for means (a) when σ is known, and (b) when σ is not known. Sample size determination for a mean. Confidence intervals for proportions. Case study on related topics.

Unit IV

Contact Hours: 12

Hypothesis Testing: One and Two-sample Tests: General methodology of hypothesis testing. One and two-tailed tests. Type I and type II Errors. Power of a test. Calculation and use of p-value. One Sample Tests: Hypothesis testing of means when the population standard deviation is known and when it is not known. Hypothesis tests concerning proportions. Two-sample Tests: Tests for difference between means – when population standard deviations are known, and when they are not known. Inferences about difference between two means for matched samples. Testing of difference between two proportions. Case study on related topics.

Unit V
Contact Hours: 12

Analysis of Variance and Non-parametric Tests: F-test of equality of variances. One-factor ANOVA (Completely Randomized Model) and Two-factor ANOVA without replication (Randomized Block Model).. Chi – square test for Independence and for Goodness-of-fit. Sign test, One-sample runs test and Rank correlation test. Correlation and Regression Analysis: Simple, multiple and partial correlation analysis. Rank correlation. Simple and Multiple linear regression analysis (involving up to three variables). Multiple regression analysis using MS Excel. Case study on related topics.

Text Book:

1. Levin, R.I. and D.S. Rubin, Statistics for Management, Prentice-Hall of India.
2. Aczel, Amir D., and Sounderpandian, J., Complete Business Statistics, Tata McGraw Hill Publishing.

Reference Books:

1. Kazmeir Leonard J., Business Statistics, Tata McGraw Hill Publishing Company, New Delhi.
2. Vohra, N. D., Business Statistics, Tata McGraw Hill Publishing Company, New Delhi.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of approaches to calculation of probability.	Presentation/Case Study/ Lecture/Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Understand the Statistical Decision Theory and Decision-making process.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Evaluate the concepts and methods of Sampling.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Analyzing the Hypothesis testing.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Appraise the Correlation and Regression Analysis.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

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Name of the Program/Semester: M.COM - I	Course: Core : CC-2
Name of the Course: MANAGERIAL ACCOUNTING	Course Code: MCOM102
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: The objective of the course is to enable students to acquire knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.

Course Outcome: After completing the course, the student shall be able to:

CO1: To understand the nature and functions of Management Accounting.

CO2: To Learn about Activity Based Costing.

CO3: To examine the variable and absorption costing.

CO4: To discuss about managerial decision making.

CO5: To discern about the Responsibility Accounting and Divisional Performance Measurement.

Unit I

Contact Hours: 12

Management Accounting – Nature and Functions; Financial vs. Management Accounting Cost vs. Management Accounting; Role of Management Accountant. Cost Concepts and Classifications. Case study on related topics.

Unit II

Contact Hours: 12

Activity Based Costing (ABC) – Concept and uses; Flow of Costs in ABC; Emerging Costing Approaches; Traditional Costing System vs. ABC. Case study on related topics.

Unit III

Contact Hours: 12

Variable and Absorption Costing - Concept, Comparison, Applications of Variable Costing, Preparation of Income Statements. Cost-Volume-Profit (CVP) Analysis - Contribution Margin; Break – Even Analysis; Profit Volume (P/V) Analysis; Multiple-Product Analysis; Optimal use of Limited Resources. Case study on related topics.

Unit IV

Contact Hours: 12

Relevant Information and Short-Run Managerial Decisions – Managerial Decision Making; Decision Making Process; Differential Analysis; Types of Managerial Decisions – Make/Buy, Add/Drop, Sell/ Process Further, Operate/Shutdown, Special Order, Product-Mix, Pricing Decisions. Budgeting – Nature and functions; Preparation of Different Types of Budgets, Fixed Versus Flexible Budgeting. Standard Costing – Concept, Advantages; Types of Standards; Variance Analysis; Materials, Labour, Overhead; Managerial Uses of Variances. Case study on related topics.

Unit V
Contact Hours: 12

Responsibility Accounting and Divisional Performance Measurement – Advantages and Disadvantages of Divisionalisation Concept of Responsibility Accounting Responsibility Centers – Cost Centre, Revenue Centre, Profit Centre, Investment Centre, Responsibility Performance Reporting, Financial Measures of Performance, Non- Financial Performance Measures. Transfer Pricing: Concept; Objectives; requisites; Methods of Transfer Pricing; Transfer Pricing in Multinational Companies.

Performance Measurement: Traditional Performance Measures Balanced Scorecard – Meaning Perspectives in Balanced Scorecard, Weighting Performance Measures; Requisites of Balanced Scorecard. Case study on related topics.

Text Book:

1. Horngreen Charles T., and Gary L. Sundem and William O. Stratton Introduction to Management Accounting, Prentice Hall of India.
2. Drury Colin, Management and Cost Accounting, Thomson Learning.

Reference Books:

1. Garison R.H. and E.W. Noreen, Managerial Accounting, McGraw Hill.
2. Ronald W. Hilton, Managerial Accounting, McGraw Hill Education.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of nature and functions of management accounting.	Presentation/Case Study/ Lecture/Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Understand the concept and uses of activity based costing.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Applying the concepts and comparison of variable and absorption costing.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Appraise the kinds of Managerial decision.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Assess the Responsibility Accounting and Divisional Performance Measurement.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

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Name of the Program/Semester: M.COM - I	Course: Core : CC-3
Name of the Course: FINANCIAL PLANNING	Course Code: MCOM103
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: The objective of this course is to acquaint the students with essentials of finance so that they have requisite knowledge, skills and confidence to take charge of their financial future. Further, this paper intends to foster critical thinking skills for personal financial planning and handling financial market constraints.

Course Outcome: After completing the course, the student shall be able to:

CO1: To know basic introduction of financial planning.

CO2: To understand the types of Investment Environment.

CO3: To discuss about the return risk assessment.

CO4: To discern about personal financial planning and process.

CO5: To recognize the credit planning and retirement planning.

Unit I

Contact Hours: 12

Introduction to Financial Planning: Globally accepted six steps financial planning process; General principles of cash flow planning, budgeting, legal aspects of financial planning. Overview of risk management: investments, insurance, retirement solutions, tax and estate planning. Case study on related topics.

Unit II

Contact Hours: 12

Investment Environment: Types of investment options available to an individual investor - bonds, equity shares, mutual funds, fixed deposits, PPF, financial derivatives, commodity derivatives, gold and bullion, ETFs, REITs, real estate etc. Objectives and rewards of investing. Investment constraints (tax considerations, unique needs etc.). Impact of inflation and indexation. Sources of financial information. Understanding mutual funds (Schemes, NAV calculation, load structure, Systematic Investment Plans, Systematic withdrawal plan etc.). Case study on related topics.

Unit III

Contact Hours: 12

Return-Risk Assessment: Risk aversion and risk profiling. Concept, types and calculation of returns. Assessment of risks in various financial instruments. Power of compounding and Time value of money. Rupee cost averaging. Concept of Portfolio and Diversification. Basics of Portfolio risk and return (two assets case). Tactical and strategic asset allocation. Case study on related topics.

Unit IV
Contact Hours: 12

Personal Financial Planning: Personal financial planning process. Setting personal financial goals. Life cycle approach to financial planning. Components of financial plan; developing financial plan; Using time value concept to estimate savings. Evaluation of tax saving instruments. Objectives of will and creating a valid will; living will and power of attorney. Planning for life insurance and health insurance. Primary clauses in Insurance agreement. Main contents of healthcare insurance. Case study on related topics.

Unit V
Contact Hours: 12

Credit Planning and Retirement Planning: Assessment of credit - types, advantages, disadvantages. Consumer and housing finance planning. EMI calculations - methods and implications. Reverse mortgage. Education loan. Credit card management; credit limits, overdraft protection, grace period. Credit Bureaus - individual credit history and ranking, identity theft and protection against identity thefts. Retirement planning and pension plans. Impact of taxes and inflation. Role of SEBI. Investor grievances and redressed system in India. Case study on related topics.

Text Book:

1. Madura, Jeff, Personal Finance, Pearson.
2. Kapoor, J R, Dlabay & Hughes R, Personal Finance, McGraw Hill.

Reference Books:

1. Keown, A J, Personal Finance – Turning money into wealth, Pearson Publication.
2. Bajtelsmit, Vickie L. & Rastelli Linda G., Wiley Pathways Personal Finance, Wiley.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of overview of risk management and introduction of financial planning.	Presentation/Case Study/ Lecture/ Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Understand the types of Investment options.	Application Based learning/Case Study/ Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Discuss the basics of Portfolio risk and return (two assets case) & Tactical and strategic asset allocation.	Presentation/Video/Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Evaluate the components of financial plan.	Presentation/Video/Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Assess the various types of assessment of credit.	Application Based learning/Case Study/ Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

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Name of the Program/Semester: M.COM - I	Course: Core : SEC-1
Name of the Course: COMMUNICATION SKILLS	Course Code: MCOM104
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: The objective of this course is to develop communication skills as well as positive personality traits, to acquire a language suitable for technical communication and to inculcate the habit of regular reading and writing.

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the role of communication in personal & professional success.

CO2: Prepare and present messages with a specific intent.

CO3: Will develop knowledge, skills, and judgment around human communication that facilitate their ability to work collaboratively with others.

CO4: Will learn etiquettes and gestures for business purpose.

CO5: Will have a practical knowledge of employability quotient.

Unit I

Contact Hours: 12

Introduction: Relevance of Communication, Principles of effective communication, Forms of Communication, Effective use of language.

Unit II

Contact Hours: 12

Managerial Writing Strategies: The managerial communication process, Levels of managerial communication, Critical errors in communication, Channels of Communication.

Unit III

Contact Hours: 12

Inter Office communication: Business Letters, Emails Netiquette Intra Office Communication, Memos, Notices, Circulars, Minutes, Report Writing.

Unit IV

Contact Hours: 12

Strategies for Understanding Messages: Non Verbal Communication Intercultural Managerial, Communication - Ethnocentrism - Ethno relativism, Conflict Management.

Unit V

Contact Hours: 12

Communication through Electronic Channels: Introduction Technology based Communication Tools Video Conferencing Web Conferencing Selection of the Effective Tool E-mails, Fax etc.

Text Book:

1. Kumar, Sanjay and Pushplata, Communications Skill, Oxford University Press. 2nd Ed. 2011.

Reference Books:

1. Mandal, S.K., Effective Communication and Public Speaking, Jaico Publishing.1st Ed.
2. Nirali Prakashan, Communication Skill and Personality Development.5th Ed.
3. Mitra, B.K., Personality Development and Soft Skills; OUP.2nd Ed.
4. Soft Skills, Career Development Centre, Green Pearl Publications. 2nd Ed.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Enhancement of personality development skills and communication skills.	Presentation/Case Study/ Lecture/ Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Indexed knowledge and understanding of written communication, ability to develop and express ideas, opinions and information in appropriate form.	Application Based learning/Case Study/ Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Knowledge about leadership and Will acquire skills regarding team building.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Application of business etiquettes and a clear idea about the interviews.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Assess the technology based Communication Tools.	Application Based learning/Case Study/ Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

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Name of the Program/Semester: M.COM - I	Course: Core : GE-1
Name of the Course: ORGANISATIONAL THEORY AND BEHAVIOUR	Course Code: MCOM105
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: The objective of the course is to help students develop an understanding of the basic management concepts and behavioral processes in organizations which are important for them to adapt to the changing corporate environment.

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the concept of organizational behavior.

CO2: Strengthen the foundations of individual behavior with an understanding of human personality, perception, learning and emotions.

CO3: Understand the process of leadership.

CO4: Understand the behavioral approach to Managerial decision-making.

CO5: Develop an understanding of teams and groups in organizations.

Unit I

Contact Hours: 12

Conceptual Foundations of Organization Theory and Behavior: Organizational Theories - Classical, Neo-classical and Contemporary; Authority, Power, status, formal and informal structure; Bureaucratic structure; Boundary Less organization; Flat and Tall structures; Impact of Environment on Organizational Design. Organizational Behavior (OB)- concept, determinants, models; challenges and opportunities of OB; Transaction cost; Disciplines contributing to the field of OB; Individual Behavior- Foundations of individual behavior, values, attitudes, personality, and emotions ; Perceptual process and Learning ; Management assumptions about people-McGregor's Theory X and Theory Y, Chris Argyrols behavior patterns.

Unit II

Contact Hours: 12

Group Decision making and Communication: Concept and nature of decision making process; Individual versus group decision making; Nominal group technique and Delphi technique; communication effectiveness in organizations; Feedback, Improving Inter-personal Communication-Transactional Analysis and Johari Window.

Unit III

Contact Hours: 12

Motivation: Content Theories- Maslow's Need Hierarchy, Herzberg's Two factor theory; Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, equity, Intrinsic Motivation Theory by Ken Thomas), expectancy model; Behavior modification; Motivation and organizational effectiveness.

Unit IV

Contact Hours: 12

Leadership, Power and Conflict: Concept and theories of leadership- Behavioral approach, Situational approach, Leadership effectiveness; Leadership across cultures; Power- Bases of Power, power tactics; Conflicts- sources, patterns, levels and strategies.

Unit V
Contact Hours: 12

Organizational Culture, Organizational Development and Stress Management: Concept and determinants of organizational culture, creating sustaining and changing organizational culture. Managing misbehavior at work- Aggression and Violence, Sexual abuse, Substance abuse, Cyber slacking, Organizational Development- concept, values, and intervention techniques; Appreciative Inquiry. Individual and organizational stressors; consequences of stress on individual and organization; management of stress.

Text Book:

1. R. K. Chopra, Organizational Behavior, Arise Publishers & Distributors, New Delhi 16th edition 2019.
2. K. Aswathappa Organizational Behavior, Himalaya Publishing House, New Delhi 12th edition 2018.

Reference Books:

1. Fred Luthans, Organizational Behavior, Tata McGraw Hill.
2. Robin. S. P. Organizational Behavior, Prentice Hall India, New Delhi.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of concept of Organizational Behavior.	Presentation/Case Study/ Lecture/Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Improved understanding of Individual Behavior.	Application Based learning/Case Study/ Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Knowledge of Leadership and followership concept.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Improved understanding of Behavioral Dynamics.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Practical exposure of work teams and groups.	Application Based learning/Case Study/ Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

SEMESTER – II

MASTERS OF COMMERCE

**FACULTY OF COMMERCE & MANAGEMENT
KALINGA UNIVERSITY
RAIPUR**

SEMESTER - II						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
MCOM201	Quantitative Techniques for Business Decisions	CC-4	4	30	70	100
MCOM202	Financial Management and Policy	CC-5	4	30	70	100
MCOM203	Legal Aspects of Business	CC-6	4	30	70	100
MCOM204	International Business	CC-7	4	30	70	100
MCOM205	Marketing Management	GE-2	4	30	70	100
Total			20			

**FACULTY OF COMMERCE & MANAGEMENT
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RAIPUR**

Name of the Program/Semester: M.COM - II	Course: Core : CC-4
Name of the Course: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS	Course Code: MCOM201
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: The objective of this paper is to acquaint the students with quantitative techniques that play an important role in managerial decision-making.

Course Outcome: After completing the course, the student shall be able to:

CO1: To understand the fundamental of decision making.

CO2: To acquainted with the concepts of linear programming and Sensitivity analysis.

CO3: To discuss about the transportation, assignment and trans-shipment.

CO4: To examine the concepts of inventory management.

CO5: To assess the concepts and application of PERT and CPM techniques.

Unit I

Contact Hours: 12

Fundamentals of decision making: Types of decisions; Steps in decision making; Quantitative analysis and decision making; Different types of models and their uses; Model building steps.

Unit II

Contact Hours: 12

Linear Programming: Basic concepts; mathematical formulation and applications; Solution of LP problem using graphic and simplex method; Use of artificial variables; Sensitivity analysis and interpretation of solution; Duality in linear programming – formulation and solution; Integer linear programming – solution.

Unit III

Contact Hours: 12

Transportation, Assignment and Trans-shipment: Formulation; Solving transportation and assignment problems; Dealing with exceptional cases of transportation and assignment problems.

Unit IV

Contact Hours: 12

Inventory and Queuing Management: Concepts of inventory management; Inventory models – classical EOQ, EOQ with price breaks, EOQ model for production runs, planned shortage model- deciding optimum safety stock and reorder level, probabilistic model; Techniques of selective control. Queuing models: Elements of a queuing system; Models with Poisson arrival and Exponential services rates- single server and infinite and finite population; Cost behavior analysis. Simulation: Monte Carlo Simulation, Application of simulation in inventory management and queuing situation.

Unit V
Contact Hours: 12

Project Scheduling: Concepts of PERT & CPM techniques and their applications; Network analysis- scheduling activities, determining critical path, calculation of floats; Time-cost trade-off; Resource allocation and resource leveling. Markov Chains and Theory of Games: Markov Chains- decision processes; Market share analysis; Account receivable analysis. Game Theory- Pure strategy games; Mixed strategy games; Value of the game; Rules of Dominance.

Text Book:

1. Levin, R.I., D.S. Rubin and J.P. Stinson, Quantitative Approaches to Management, McGraw - Hill.
2. Vohra N.D., Quantitative Techniques in Management, The McGraw Hill companies.

Reference Books:

1. Anderson, Quantitative Methods for Business, CENGAGE.
2. Gupta and Khanna, Quantitative Techniques for Decision Making, Prentice Hall of India.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of fundamentals of decision making.	Presentation/Case Study/ Lecture/Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Explain the concepts of Linear Programming.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Formulation of solving transportation and assignment problems.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Appraise the concepts of inventory management & Inventory models – classical EOQ, EOQ with price breaks.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Assess the Project Scheduling.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

**FACULTY OF COMMERCE & MANAGEMENT
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Name of the Program/Semester: M.COM - II	Course: Core : CC-5
Name of the Course: FINANCIAL MANAGEMENT AND POLICY	Course Code: MCOM202
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: Improving students' understanding of the time value of money concept and the role of a financial manager in the current competitive business scenario.

Course Outcome: After completing the course, the student shall be able to:

CO1: Explain the concept of fundamental financial concepts, especially time value of money.

CO2: Apply capital budgeting projects using traditional methods.

CO3: Analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances.

CO4: Integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting.

Unit I

Contact Hours: 12

Introduction: Nature, scope and objectives of financial management. Financial decision making and types of financial decisions. Finance as a strategic function. Role of finance manager. Agency problem. Stock price maximization and agency costs. Alternatives to stock price maximization. Stakeholders' wealth maximization. Risk-return framework for financial decision making. Case study on related topics.

Unit II

Contact Hours: 12

Capital Budgeting: Nature, significance and kinds of capital budgeting decisions. Cash flow estimation. Capital budgeting techniques- ARR, Payback period, Discounted payback period, NPV, Equivalent annual NPV, IRR, Incremental IRR and Modified IRR. Capital budgeting decisions under constraints and with multiple objectives using mathematical programming models (Linear programming and Integer Programming). Capital rationing. Capital budgeting decision under inflation. Capital budgeting decision under uncertainty. Techniques for incorporating risk and uncertainty in capital budgeting decisions- RADR, Certainty equivalent method, DCF Break even analysis, Simulation method, Probability distribution method, Decision tree analysis, Sensitivity analysis and Scenario analysis. Real options. Case study on related topics.

Unit III

Contact Hours: 12

Capital Structure: An overview of cost of capital- Specific and WACC. Financial leverage and evaluation of financial plans (EBIT-EPS analysis). Theories of capital structure- NI, NOI, MM Hypothesis without and with corporate taxes, Merton Miller argument with corporate and personal taxes, Trade off theory, Pecking order theory, Signaling theory and effect of information asymmetry on capital structure. Optimal capital structure. Determinants of Capital structure in practice. Case study on related topics.

Unit IV
Contact Hours: 12

Dividend Policy: Forms of dividends. Theories of relevance and irrelevance of dividend in firm valuation (Walter's model, Gordon's Model, MM Hypothesis, Bird-in-hand theory and Dividend signaling theory). Relevance of dividend policy under market imperfections. Traditional and Radical position on dividend. Issues in dividend policy. Types of dividend policies in practice (constant rupee dividend policy, constant dividend payout policy, smooth stream dividend policy etc.) Determinants of dividend policy. Linter's Model on corporate dividend behavior. Case study on related topics.

Unit V
Contact Hours: 12

Working Capital Planning and Management: Concept and types of working capital. Operating and cash cycle. Estimation of working capital requirement. Working capital financing. Determinants of working capital. Components of working capital management. Cash management- Baume's Model and Miller-Orr Model of managing cash. Receivables management- dimensions of credit policy of a firm and evaluation of credit policies; credit analysis. Inventory management. Corporate Restructuring and Contemporary Issues in Financial Management: Corporate restructuring. Mergers and Acquisitions- types, sources of takeover gains, valuation and financing of M & As. Leveraged buyouts; Spin offs; demerger. Contemporary issues in financial management. Case study on related topics.

Text Book:

1. M Khan and P K Jain, Financial Management, Tata McGraw – Hill Publishing Co. Ltd., New Delhi. 2018. 6th Edition.

Reference Books:

1. I M Pandey, Financial Management, Vikas Publishing House Pvt Ltd., New Delhi.
2. James C Van Horne, Financial Management and Policy, Prentice Hall of India, New Delhi.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Improved knowledge of theoretical framework of Financial Management.	Presentation/Case Study/ Lecture/Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Sound awareness of discounting and compounding techniques.	Application Based learning/Case Study/ Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Analyze and interpret financial statements, bond prices and yields and fixed income portfolios.	Presentation/Video/Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Application of working capital investment decision and financial policies to business valuation.	Presentation/Video/Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Synthesis of leverage analysis and capital structure.	Application Based learning/Case Study/ Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

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Name of the Program/Semester: M.COM - II	Course: Core : CC-6
Name of the Course: LEGAL ASPECTS OF BUSINESS	Course Code: MCOM203
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: The course aims to acquaint the students with knowledge and understanding of major business laws.

Course Outcome: After completing the course, the student shall be able to:

CO1: To have knowledge of law relating to transfer of property.

CO2: To understand the general concept relating to registration of societies.

CO3: Discern the concept and development of intellectual property law in India.

CO4: Get acquainted with law relating to competition and consumer protection.

CO5: Assess the law relating to Right to Information Act, 2005.

Unit I

Contact Hours: 12

Law relating to Transfer of Property: Important definitions; types of properties; movable and immovable property; properties which cannot be transferred; rule against perpetuities; lies pendent; provisions relating to sale; mortgage, charge, lease, gift and actionable claim.

Unit II

Contact Hours: 12

Law relating to Societies and Trusts: General concept relating to registration of societies; property of societies; suits by and against societies; enforcement of judgment against societies; dissolution of societies; general concept relating to trusts; creation of a trust; duties and liabilities of trustees; rights and powers of trustees, disabilities of trustees; rights and liabilities of the beneficiary.

Unit III

Contact Hours: 12

Law relating to Intellectual Property: Concept and development of intellectual property law in India; law and procedure relating to patents, trademarks and copyrights; geographical indications; design act; overview of laws relating to other intellectual property rights; intellectual property appellate board.

Unit IV

Contact Hours: 12

Law relating to Competition and Consumer Protection: Concept of competition; Competition Act, 2002 - anti competitive agreements, abuse of dominant position, combination, regulation of combinations, competition commission of India; compliance of competition law; Consumer protection in India- Consumer Protection Act, 1986; rights of consumers; consumer disputes redressed agencies.

Unit V
Contact Hours: 12

Law Relating to Information: Right to Information Act, 2005- Definitions, right to information, obligations of public authorities, request for obtaining information, disposal of request, exemption from disclosure of information, grounds for rejection to access in certain cases, severability; central information commission- its constitution, term of office, conditions of service and removal; powers and functions of Central Information Commissions, appeals and penalties. Law relating to Pollution Control and Environmental Protection: Concept of sustainable development, biodiversity and carbon credit; government policy regarding environment; law relating to prevention and control of air pollution and water pollution; Environment (Protection) Act, 1986; national green tribunal.

Text Book:

1. Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
2. Sharma J. P., and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd, New Delhi.

Reference Books:

1. Bhandari, Munish, Professional Approach to Corporate Laws and Practice, Bharat Law House, New Delhi.
2. Handbook of Corporate Laws, Bharat Law House, New Delhi.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of various types of property and law related to transfer of property.	Presentation/Case Study/ Lecture/Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Understand the law relating to societies and trusts.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Explain the law and procedure relating to patents, trademarks and copyrights, geographical indications, design act.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Appraise the consumer protection act 1986.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Assess the Right to Information Act, 2005.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

**FACULTY OF COMMERCE & MANAGEMENT
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Name of the Program/Semester: M.COM - II	Course: Core : CC-7
Name of the Course: INTERNATIONAL BUSINESS	Course Code: MCOM204
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: The objective of this course is to provide basic and broad knowledge in international business environment, strategies and management. Ability to apply concepts, principles and theories to simple business situations.

Course Outcome: After completing the course, the student shall be able to:

CO1: Explain the concepts in international business with respect to foreign trade/ international business.

CO2: Apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects.

CO3: Analyze the principle of international business and strategies adopted by firms to expand globally.

CO4: Understand exchange rate determination.

CO5: Integrate concept in international business concepts with functioning of global trade.

Unit I

Contact Hours: 12

Introduction: International Business - Importance, nature and scope; Globalization; Drivers of Globalization. Basic Entry Decisions; Modes of entry into international business, selecting an Entry Strategy; IT and international business, India's involvement in International Business. Case study on related topics.

Unit II

Contact Hours: 12

International Business Environment: Political, Legal, Economic, and Cultural environment and associated risks; Framework for analyzing international business environment. Case study on related topics.

Unit III

Contact Hours: 12

Reasons for international trade; Theories of international trade; Foreign trade multiplier; World trading environment – Pattern and structure of world trade in goods and services; Government intervention in International Trade: Arguments for Government intervention; Instruments of Commercial Policy: Tariffs, quotas and other measures and their effects. World Trade and Protectionism: GATT, The Uruguay Round, WTO, Evaluation of WTO, Important Agreements of WTO – Agriculture Agreements; SPS, TBT, GATS, TRIPS; WTO and Developing Countries, WTO and India. Case study on related topics.

Unit IV**Contact Hours: 12**

Balance of Payment Account: Components of BOP: Current Account, Capital Account, Official Reserve Account; Disequilibrium in BOP; Correction of Disequilibrium. International Economic Institutions and Financial Environment: IMF, World Bank, UNCTAD, International commodity trading and agreements - India's involvement and consequences; International Financial Environment: International Monetary System; Exchange rate mechanism and arrangement; Types of Exchange rate systems in the world; International money and capital markets; Movements in foreign exchange and interest rates. Foreign Direct Investment: Types of FDI; Theories of FDI, Cost and Benefit of FDI to Host and Home Countries, Government Policy Instruments and FDI, Trends in FDI. Case study on related topics.

Unit V**Contact Hours: 12**

Regional Economic Integration: Levels of Regional Economic Integration: Free trade area, customs union, economic union, common market, political union; Trade creation and diversion effects; Regionalism vs. Multilateralism; Structure and functioning of EU and NAFTA, SAARC. Contemporary Issues in International Business: Environmental and Labour issues in International Business. Case study on related topics.

Text Book:

1. Sharan, (2010), International Business, 2nd edition, Pearson Education. Reference books.
2. Tamer, Cavusgil, Gary, Knight (2010) International Business: Strategy Management and the New Realities, 1st Edition, Pearson Education.

Reference Books:

1. Sinha P.K, (2008), International Business Management, Excel Books.
2. K. Aswathappa, (2008), International Business, McGraw Hill Education.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Strong conceptual knowledge of international business.	Presentation/Case Study/ Lecture/Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Improved knowledge of theories of International Business.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Knowledge of International Financial environment.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Synthesis of exchange rate determination.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Analysis and interpretation of Foreign Trade in an integrated manner.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

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Name of the Program/Semester: M.COM - II	Course: Core : GE-2
Name of the Course: MARKETING MANAGEMENT	Course Code: MCOM205
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: To familiarize the students with the basic concepts and principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm.

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand basic about marketing and modern marketing concept.

CO2: Develop and understanding of product and pricing decisions.

CO3: Students understand channel management of distributors and retailing strategies.

CO4: Understand communication mix elements in marketing.

CO5: Understand recent trends in marketing.

Unit I

Contact Hours: 12

Introduction: Nature and Scope of Marketing; Core Marketing Concepts; Evolution of modern marketing concept; Modern marketing concepts; Marketing Mix; Marketing management process-a strategic perspective; Customer quality, value and satisfaction; Planning and control. Marketing Environment: Significance of scanning marketing environment; Analyzing macro environment of marketing-economic, demographic, socio-cultural, technological, political and legal segments; Impact of micro and macro environment on marketing decisions. Buyer behavior: Need for studying buyer behavior; Consumer vs. business buying behavior; Consumer buying decision process and influences; Industrial buying process. Market Segmentation, Targeting and Positioning: Bases for segmenting a consumer market; Levels of market segmentation; Factors influencing selection of market segments; Criteria for effective market segmentation; Target market selection and strategies; Positioning – concept, bases and process.

Unit II

Contact Hours: 12

Product and Pricing Decisions: Product - concept and classification; Major product decisions; New product development; Packaging and labeling; Product support services; Branding decisions; Product life cycle – concept and appropriate strategies adopted at different stages. Pricing- Objectives, Factors affecting price of a product, Pricing policies and strategies. Ethical issues in product and pricing decisions.

Unit III

Contact Hours: 12

Distribution Decisions: Channels of distribution – concept and importance; Different types of distribution middlemen and their functions; Channel management, selection, motivation and performance appraisal of distribution middlemen; Distribution logistics – concept, importance and major logistics decisions; Channel integration and systems, Ethical issues in distribution decisions, Retailing and Wholesaling: Types of retail formats; Retail theories; Retailing strategies; Non-Store retailing; Wholesaling-nature and importance, types of wholesalers; Developments in retailing and wholesaling in Indian perspective.

Unit IV
Contact Hours: 12

Promotion Decisions: Role of promotion in marketing; Promotion methods; Integrated Marketing Communication – Concept; Communication process and promotion; Determining promotion mix; Factors influencing promotion mix; Developing advertising campaigns. Ethical issues in promotion decisions.

Unit V
Contact Hours: 12

Marketing Planning, Organizing and Control: Marketing planning process; Different ways of organizing marketing department; Sales, cost and profit analysis. Trends in Marketing: Service Marketing, Social Media Marketing, Green Marketing, Customer Relationship Management, Rural marketing, other emerging trends.

Text Book:

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson.
2. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Mktg, Cengage Learning.

Reference Books:

1. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).
2. Czinkota, Miachel, Marketing Management, Cengage Learning.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Able to improved marketing environment and segmentation.	Presentation/Case Study/ Lecture/Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Improved knowledge of product and price concept.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Able to differentiate among various distribution decisions.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Improved understanding of communication mix elements for a real world marketing offering.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Students improved marketing planning, organizing and controlling demarked.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

SEMESTER – III

MASTERS OF COMMERCE

**FACULTY OF COMMERCE & MANAGEMENT
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SEMESTER - III						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
MCOM301	Strategic Management	GE-3	4	30	70	100
MCOM302	Research Methodology	CC-8	4	30	70	100
MCOM303 P	Summer Project Report	EECC-3	4	50	50	100
SELECT ANY TWO ELECTIVE SUBJECT						
MCOM304	Principles and Practice of Taxation and Indian Tax System	DSE-1	4	30	70	100
MCOM305	Corporate Law	DSE-2	4	30	70	100
MCOM306	Strategic Cost Management	DSE-3	4	30	70	100
Total			20			

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Name of the Program/Semester: M.COM - III	Course: Core : GE-3
Name of the Course: STRATEGIC MANAGEMENT	Course Code: MCOM301
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: To help students understand strategy making process that is informed integrative and responsive to rapid changes in an organization's globally oriented environment and also to help them understand tasks of implementing strategy in a global market.

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the concept and role of strategy.

CO2: Learn about the environmental scanning techniques.

CO3: Comprehend about the strategic options at business level.

CO4: Recognize about the Situation Specific Strategies.

CO5: Interpret the strategy implementation and control.

Unit I

Contact Hours: 12

Introduction: Concept and Role of Strategy; The Strategic Management Process; Approaches to Strategic Decision Making; Strategic Role of Board of Directors & Top Management. Strategic Intent; Concept of Strategic Fit, Leverage and Stretch; Global Strategy and Global Strategic Management; Strategic flexibility and learning organization. Case study on related topics.

Unit II

Contact Hours: 12

Environmental Analysis: Analysis of Global Environment- Environmental Profile; Constructing Scenarios; Environmental scanning techniques- ETOP, PEST and SWOT (TOWS) Matrix; Michael Porter's Diamond Framework; Analysis of Operating Environment - Michael Porters Model of Industry Analysis; Strategic Group Analysis; The International Product Life Cycle (IPLC). Analysis of Internal Environment- Resource Audit; Resource Based View (RBV), Global Value Chains Systems; Core and Distinctive Competencies; From Sustainable Competitive Advantage to Transient Competitive Advantage. Case study on related topics.

Unit III

Contact Hours: 12

Strategic Choice: Strategic options at Corporate Level – Growth, Stability and Retrenchment Strategies; Corporate Restructuring; Strategic options at Business Level- Michael Porters' Competitive Strategies and Cooperative Strategies. Evaluation of Strategic Alternatives – Product Portfolio Models (BCG matrix, GE Matrix, etc.). Case study on related topics.

Unit IV

Contact Hours: 12

Situation Specific Strategies: Strategies for situation like competing in emerging industries, maturing and declining industries, fragmented industries, hyper –competitive industries and turbulent industries; Strategies for industry leaders, runner -up firms and weak businesses. Strategic Issues and Alternatives in Globally Competitive Markets: Why & how firms internationalize; International entry options; Joint Ventures, Foreign Technology Agreements, Mergers and Acquisitions; Multi-country and global strategies; Outsourcing strategies. Case study on related topics.

Unit V
Contact Hours: 12

Strategy Implementation and Control: Interdependence of Formulation and Implementation of Strategy; Issues in global strategy implementation- Planning and allocating resources; Organization Structure and Design; Budgets and support system commitment; culture and leadership. Strategy evaluation and control. Ethical and Social considerations in Global Strategic Management: The Global Context of Corporate Governance. Case study on related topics.

Text Book:

1. Hill, Charles W.L. and Gareth R. Jones, Strategic Management: An Integrated Approach, Engage Learning, India.
2. Ungson, G.R. and Yim-Yu-Wong, Global Strategic Management, M.E. Sharpe.

Reference Books:

1. Davidson, W.H., Global Strategic Management, John Wiley, New York.
2. Thompson, Arthur A. and A. J. Strickland, Strategic Management, McGraw Hill, New York.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge about the concept and role of strategy.	Presentation/Case Study/ Lecture/ Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Learn about the environmental scanning techniques.	Application Based learning/Case Study/ Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Comprehend about the strategic options at business level.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Recognize about the Situation Specific Strategies.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Interpret the strategy implementation and control.	Application Based learning/Case Study/ Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

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Name of the Program/Semester: M.COM - III	Course: Core : CC-8
Name of the Course: RESEARCH METHODOLOGY	Course Code: MCOM302
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: The objectives of this course are to create scientific attitude towards solving a management problem and impart knowledge about tools available for carrying out research.

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand about the basics of research.

CO2: Learn various kinds of research design.

CO3: Interpret about the measurement and scaling techniques.

CO4: Comprehend about the methods of data collection.

CO5: Discern about the interpretation of data and report writing.

Unit I

Contact Hours: 12

Meaning, Objectives and Motivation in research; Types of Research; Research Approaches; Research Process. Case study on related topics.

Unit II

Contact Hours: 12

Research Design – Definition, classification: Exploratory qualitative techniques, secondary data analysis, experience survey, focus groups, two stage design; Descriptive - cross sectional & longitudinal and Causal research design. Case study on related topics.

Unit III

Contact Hours: 12

Measurement and Scaling Techniques - Errors in Measurement, Tests of Sound Measurement; Scaling and Scale Construction Techniques Sampling- Introduction, Sampling, Complete Enumeration or Census, Types of Sampling, Sampling Errors; Sampling Design - Steps in Sample Design, Types of Sample Design, Sampling Distributions. Case study on related topics.

Unit IV

Contact Hours: 12

Types of data; Methods of Data collection - Questionnaire, Interviews, Cases and Schedules Questionnaire design online with Google form. Exploratory data analysis - Validity and Reliability in research; Theory of estimation Testing of Hypotheses- t test, z test, ANOVA and Chi-Sq. test; overview of multivariate analysis. Case study on related topics.

Unit V

Contact Hours: 12

Interpretation of Data and Report Writing- Precautions in report writing, Creating a Database and its Use for Statistical Analysis, Styles of Referencing, Plagiarism. Applications through SPSS. Case study on related topics.

Text Book:

1. Copper, Donald R. Business Research Method. New Delhi: Tata McGraw Hill Publishing Company New Delhi.
2. Sekaran, U. Research Methods for Business: A Skill Building Approach. New Delhi: John Wiley & Sons Inc. New Delhi.

Reference Books:

1. Zikmund, W. G. Business Research Method. Cengage Learning. New Delhi.
2. Collis, J., & Hussey, R. Business Research. Palgrave Macmillan, Hampshire.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge about the basics of research.	Presentation/Case Study/ Lecture/Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Learning of various kinds of research design.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Interpret about the measurement and scaling techniques.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Comprehend about the methods of data collection.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Discern about the interpretation of data and report writing.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

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Name of the Program/Semester: M.COM - III	Course: EECC-3
Name of the Course: SUMMER PROJECT REPORT	Course Code: MCOM303P
Total Marks for Evaluation: 100 (Internal Marks: 50 External Marks: 50)	

Objectives: The aim of incorporating the SIP project to M.com. student is to expose them with tools and techniques of research with appropriate understanding of methods and methodology and will come to know the importance of research and its process. They will also be able to understand the application of research in the specified domain of organization. This is being carried out to support the organization in terms of enhancing the decision through empirical investigation of collected data which upon further treatment with any standard statistical package will generate result which in turn will help in gaining sustainability in market, The secondary objective is to bridge the theoretical learning with practical and real world and to carry out this student need to do field survey/design questionnaire in their respective domain and identify the respondents from the population. The project will be assisted by the faculty members of the school appointed/nominated by head of the school. Further the student need to prepare their research report in presentable format and are required to submit to the school for the award of credits/marks. The tenure of the project will be based on the availability of duration with the organization and the total marks for this will be 100 including viva voce. Student can select any area of research in consultation with the organization and appointed faculty members of the school.

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Name of the Program/Semester: M.COM - III	Course: Core : DSE-1
Name of the Course: PRINCIPLES AND PRACTICE OF TAXATION AND INDIAN TAX SYSTEM	Course Code: MCOM304
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: To familiarize and update the students with the basic principles of taxation, Structure of Indian Taxation system and provisions of indirect tax.

Course Outcome: After completing the course, the student shall be able to:

CO1: To acquainted with Introduction and benefit principle of Taxation.

CO2: To discuss about the methods to alleviate international tax duplication.

CO3: To discern about tax incidence and tax evasion in India.

CO4: To get knowledge about the Constitutional Provisions Pertaining to Taxes.

CO5: Assess the tax Reforms in Direct and Indirect Taxes.

Unit I

Contact Hours: 12

Introduction: Canons of taxation, Tax-GDP Ratio: Meaning, Significance & Determinants. Trends in Tax- GDP Ratio. Features of a good taxation system, Tax Equity: Benefit Principle of Taxation; Ability- to-pay principle of taxation. Tax Capacity & Tax Effort, Tax bases and tax policy – Determinants of tax yield – Classification of taxes: Direct and indirect taxes (Relative Roles of Direct and Indirect Taxes in Indian Economy) OECD classification; Progressive, proportional and regressive taxes; Ad-valorem and specific taxes.

Unit II

Contact Hours: 12

International Double Taxation: Assignment Rules of Foreign Income- Source Versus Residence; Methods to alleviate international tax duplication: Exemption, Tax Credit Method, Bilateral Tax Treaty, Multilateral Tax Treaty, OECD Model & United Nations Model- Tax Convention, International Tax Avoidance and Evasion; Transfer Pricing; Tax Heavens, Tax Treaty Shopping – Anti Avoidance Measures. Indian Law on Double Tax Relief.

Unit III

Contact Hours: 12

Incidence of Taxation: Types of tax incidence, Factors determining extent of tax shifting- taxation and efficiency: Excess Burden of Taxation; Administrative Costs; Compliance Costs. Distribution of Tax Burden, - Buoyancy and elasticity of tax revenue- Tax evasion in India, causes and consequences of tax evasion, Methods to curb tax evasion, Tax Incentives: Rationale, benefits and costs of tax incentives, forms of tax incentives: Tax Holidays, investment allowance, deductions, reinvestment incentives etc.

Unit IV

Contact Hours: 12

Constitutional Provisions Pertaining to Taxes: Rationale for constitutional arrangements. Distribution of taxation powers between the Center and States in the constitution of India; Restrictions on the taxation powers of the States; sharing of Central taxes. Recommendations of the Thirteenth Finance Commission.

Unit V
Contact Hours: 12

Tax Reforms in Direct and Indirect Taxes: Issues & Challenges, Value Added Tax, Goods & Service Tax, Direct Tax Code. Tax treatment of capital gains: exemption, presumptive tax, Tax amnesties.

Text Book:

1. Musgrave. Richard and Peggy Musgrave, Public Finance in Theory and Practice, New York: McGrawHill Book Company.
2. Sury, M.M. Fiscal Policy Development in India: 1947 to 2007, Indian tax foundation in association with New Century publications, New Delhi.

Reference Books:

1. Peerzode, Sayal Afzal, Economics of Taxation, Atlantic Publishers & Distributors Pvt. Ltd.
2. Goode. Richard, Government Finance in Developing Countries, New Delhi. Tata – McGraw Hill publishing Company Ltd.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of significance & determinants in trends in Taxes.	Presentation/Case Study/ Lecture/Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Explain the assignment Rules of Foreign Income.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Demonstrate the calculation of the tax incidence, tax evasion and tax incentives.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Outline the distribution of taxation powers between the Center and States in the constitution of India.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Evaluate the issues & challenges of tax reforms in Direct and indirect taxes.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

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Name of the Program/Semester: M.COM - III	Course: Core : DSE-2
Name of the Course: CORPORATE LAW	Course Code: MCOM305
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: To acquire knowledge and develop understanding of the regulatory framework of companies with reference to various provisions of the Companies Act, 2013 and a number of other corporate laws.

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the origin and growth of company law.

CO2: Familiar with Companies and its formation.

CO3: Get knowledge about management and control of companies such as appointment, managerial remuneration.

CO4: Discern about accounts and audit.

CO5: Study related to functions and powers of SEBI in relation to securities markets.

Unit I

Contact Hours: 12

Historical Background of Company Law: Origin and Growth of Company Law in England: Commends and Societies; Formation of East India Company; Enactment of the Bubble Act, 1719; Joint Stock Companies Act, 1844 (Joint Stock Companies Act, 1850 in India); Limited Liability Act, 1855; Companies Act, 1862 (Companies Act, 1866 in India); Companies Act, 1908 (Indian Companies Act, 1913); Companies Act, 1948 (Companies Act 1956 in India).

Unit II

Contact Hours: 12

Company and Its Formation: Lifting of corporate veil; types of companies; one person company, producer company; association not for profit; illegal association; formation of company – promoters, their legal position, pre-incorporation contract and provisional contracts; memorandum of association; articles of association; doctrine of constructive notice and indoor management; prospectus and book building; postal ballot; issue, allotment and forfeiture of shares, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares; online registration of a company.

Unit III

Contact Hours: 12

Management and Control of Companies: Directors; classification of directors, women directors, independent directors; disqualifications, director identity number (DIN); appointment, legal positions, powers and duties, removal of directors; key managerial personnel, managing director, manager; managerial remuneration; meetings of shareholders and board- kinds, convening and conduct of meetings.

Unit IV
Contact Hours: 12

Accounts and Audit: Books of accounts; online filing of documents; dividend provisions, declaration and payment of dividend, treatment of unpaid and unclaimed dividend, transfer of unpaid and unclaimed dividend to investor education fund; auditors-appointment, resignation and removal; qualification and disqualification; auditor's report; inspection, inquiry and investigation, compromises, arrangements and amalgamations; prevention of oppression and mismanagement; concept and modes of winding up.

Unit V
Contact Hours: 12

Depositories Act 1996: Definitions; rights and obligations of depositories; participants, issuers and beneficial owners; inquiry and inspections; penalty. SEBI Act, 1992: Formation and meetings of the SEBI; functions and powers of SEBI in relation to securities markets; prohibition of manipulative and deceptive devices; insider trading and substantial acquisition of securities or control; guidelines for securities issues.

Text Book:

1. Hicks, Andrew & Goo S.H., Cases and Material on Company Law, Oxford University Press.
2. Kershaw, David, Company Law in Context, Oxford University Press, UK.

Reference Books:

1. Gowar, LCB, Principles of Modern Company Law, Stevens & Sons, London
2. Hannigan, Brenda, Company Law, Oxford University Press, UK.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge about Historical Background of Company Law.	Presentation/Case Study/ Lecture/Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Explain the memorandum of association and Articles of association.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Evaluate the classification, disqualification, powers and duties & removal of directors.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Appraise the appointment, resignation and removal, qualification and disqualification of auditor report.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Assess the rights and obligation of Depositories Act 1996.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

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Name of the Program/Semester: M.COM - III	Course: Core : DSE-3
Name of the Course: STRATEGIC COST MANAGEMENT	Course Code: MCOM306
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: The objective of this course is to provide students the adequate knowledge of modern cost management techniques and to enable them apply these techniques for managing a profitable and competitive enterprise.

Course Outcome: After completing the course, the student shall be able to:

CO1: Develop an understanding of accounting for cost Management and SCM.

CO2: Develop an understanding life cycle costing, ABC and target costing.

CO3: Prepare reporting quality cost.

CO4: Understand pricing strategies.

CO5: Prepare business process Re-engineering.

Unit I

Contact Hours: 12

Cost Management - Nature; Cost Management System; Strategic Cost Management (SCM); SCM and Strategy; Components of SCM. Activity-Based Management [ABM]: Concept and Uses; Relationship between Activity – Based Costing and ABM; Operational ABM and Strategic ABM; Techniques of ABM; Implementation Steps in ABM.

Unit II

Contact Hours: 12

Life Cycle Costing-Meaning and Benefits; Product Life Cycle and Pricing Decisions; Life Cycle Budgeting. Target Costing: Concept; Target Costing and Target Pricing; Key Principles of Target Costing; ABC and Target Costing; Target Costing Process; Market Driven Costing, Product Level Costing, Component Level Costing, Chained Target Costing; Target Costing and Cost Management; Role of Value Engineering in Target Costing.

Unit III

Contact Hours: 12

Kaizen Costing- Meaning; Implementation Steps in Kaizen Costing; Target Costing and Kaizen Costing; General Kaizen Costing and Item Specific Kaizen Costing; Bench Marking. Total Quality Management (TQM): Meaning and Characteristics; Types of Quality Costs; Traditional and Modern View of Quality, Measuring Quality Costs; Reporting Quality Costs; Success Factors for TQM; Implementing TQM; Quality Cost Information and Managerial Decision Making.

Unit IV

Contact Hours: 12

Pricing Strategies- Factors Influencing Pricing Decisions; Short run Vs. Long Run Pricing Strategy; Cost-Based Pricing; Economic Approach to Pricing; Pareto Analysis in Pricing Decisions. Activity-Based- Budgeting (ABB): ABB and Traditional Budgeting; ABB Process; Capacity Utilization; Role of ABB in Cost Management.

Unit V
Contact Hours: 12

Productivity and Business Process Re-Engineering (BPR)- Measuring Productivity; Partial Productivity Measurement; Total Productivity Measurement; Measuring Changes in Activity and Process Efficiency; Productivity in Service Firms and Not-For-Profit Organizations. Process Reengineering (PR): Concept; Importance; Issues in PR Value Chain Analysis: Concept; Value Chain Linkages; Internal Linkages; Supplier Linkages; Customer Linkages; Role of Value-Chain in Decision Analysis.

Text Book:

1. Edward J. Blocher, Kung H. Chen, Gary Cokins and Thomas W. Lin, Cost Management: A Strategic Emphasis, McGraw Hill Education (India) Ltd.
2. Don R – Hansen and Maryanne M. Mowen, Cost Management, Accounting and Control, Cengage Learning (India) Ltd.

Reference Books:

1. Ronald W. Hilton, Michael W. Maher and Frank A. Selto, Cost Management: Strategies for Business Decisions, McGraw Hill Irwin.
2. Robert S. Kaplan and Robin Cooper, Cost and Effect, Harvard Business School Press.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge about fundamentals of cost management.	Presentation/Case Study/ Lecture/Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Understanding about the product life cycle pricing decisions.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Understanding analysis of kaizen costing.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Identify analyze various pricing strategies.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Improved understanding productivity and business process Re-engineering (BPR).	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

SEMESTER – IV

MASTERS OF COMMERCE

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SEMESTER - IV						
Subject Code	Subject Name	Category	Credits	Internal Marks	External Marks	Total
MCOM401	Corporate Governance Ethics and Social Responsibility of Business	GE-4	4	30	70	100
MCOM402	Entrepreneurship	CC-9	4	30	70	100
MCOM403 P	Extra Curricular & General Interest	ECA & GI	2	20	30	50
SELECT ANY TWO ELECTIVE SUBJECT						
MCOM404	Corporate Tax Structure and Planning	DSE-1	4	30	70	100
MCOM405	Industrial Law	DSE-2	4	30	70	100
MCOM406	Accounting Theory and Financial Reporting	DSE-3	4	30	70	100
Total			18			

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Name of the Program/Semester: M.COM - IV	Course: Core : GE-4
Name of the Course: CORPORATE GOVERNANCE ETHICS AND SOCIAL RESPONSIBILITY OF BUSINESS	Course Code: MCOM401
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: To familiarize the students with the knowledge of ethics, emerging trends in good governance practices and corporate social responsibility in the global and Indian context.

Course Outcome: After completing the course, the student shall be able to:

CO1: Knowledge about the concept of business ethics.

CO2: Understand about the conceptual framework of corporate governance.

CO3: Learning about the corporate management.

CO4: Recognize about the role and functions of Board Committees.

CO5: Explain about the major corporate failures.

Unit I

Contact Hours: 12

Business Ethics: The concept of ethics; ‘ethics’ and related connotations; business values and ethics; concept of business ethics; various approaches to business ethics; ethical theories; ethical governance; social responsibility—an extension of business ethics; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee. Case study on related topics.

Unit II

Contact Hours: 12

Conceptual Framework Of Corporate Governance: Evolution of corporate governance; developments in India; regulatory framework of corporate governance in India; SEBI guidelines and clause 49; reforms in the Companies Act; secretarial audit; class action; NCLT; insider trading; rating agencies; green governance/e-governance; shareholders’ activism; corporate governance in PSUs and banks; legislative framework of corporate governance –an international perspective (United Kingdom, USA, Australia, China, Russia, South Africa). Case study on related topics.

Unit III

Contact Hours: 12

Corporate Management: Management vs. Governance; internal constituents of the corporate governance; key managerial personnel (KMP); chairman- qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO; separation of roles of chairman and CEO; CFO; manager; company secretary; auditor. Case study on related topics.

Unit IV

Contact Hours: 12

Role and Functions of Board Committees: Standing committees, ad-hoc committees, task force committees, advisory committees; powers, functions and duties of board committees; enhanced performance of board committees; limitations of board committees; statutory committees of board- audit committee, remuneration committee, nomination committee, compliance committee, shareholders grievance committee, investors relation committee, investment committee, risk management committee, other committees. Case study on related topics.

Unit V
Contact Hours: 12

Major Corporate Failures –Bank of credit and commerce international (UK), Maxwell communication corporation and Mirror group newspapers (UK), Enron (USA), World.com (USA), Andersen worldwide (USA), Vivendi (France), News of the world (UK); Satyam computer services ltd (India); Sahara (India); Kingfisher ltd (India); common governance problems noticed in various corporate failures; policy actions including major codes and standards. Whistle blowing and Corporate Governance – The Concept of Whistle-Blowing; Types of Whistle-blowers; Whistle-blower Policy; the Whistle-Blower Legislation across Countries; developments in India. Case study on related topics.

Text Book:

1. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
2. Blow field, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.

Reference Books:

1. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-AEuropean Perspective, Edward Elgar.
2. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge about the concept of business ethics.	Presentation/Case Study/ Lecture/Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Understand about the conceptual framework of corporate governance.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Learning about the corporate management.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Recognize about the role and functions of Board Committees.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Explain about the major corporate failures.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

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Name of the Program/Semester: M.COM - IV	Course: Core : CC-9
Name of the Course: ENTREPRENEURSHIP	Course Code: MCOM402
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: This Course Aims at Instituting Entrepreneurial skills in the students by giving an overview of who the entrepreneurs are and what competences are needed to become an entrepreneur.

Course Outcome: After completing the course, the student shall be able to:

CO1: Knowledge related with the entrepreneur & entrepreneurship process.

CO2: Understand about creating entrepreneurial venture.

CO3: Learning about the functional and marketing plan.

CO4: Explain about sources of finance.

CO5: Discern about enterprise management.

Unit I

Contact Hours: 12

Introduction: Concept and Definitions Entrepreneur v/s Entrepreneur Role of entrepreneurship in economic development; Entrepreneurship process; Factors impacting emergence of entrepreneurship; Managerial versus entrepreneurial Decision Making; Entrepreneur v/s Investors; Entrepreneurial attributes and characteristics; Entrepreneurs versus inventors; Entrepreneurial Culture; Women Entrepreneurs; Social Entrepreneurship; Classification and Types of Entrepreneurs; EDP Programmes; Entrepreneurial Training; Traits/Qualities of Entrepreneurs.

Unit II

Contact Hours: 12

Creating Entrepreneurial Venture: Generating Business idea- Sources of Innovation, methods of generating ideas, Creativity and Entrepreneurship; Challenges in managing innovation; Business planning process; Drawing business plan; Business plan failures; Entrepreneurial leadership- components of entrepreneurial leadership; Entrepreneurial Challenges; Legal issues – forming business entity, considerations and Criteria, requirements for formation of a Private/Public Limited Company, Intellectual Property Protection- Patents Trademarks and Copyrights – importance for startups, Legal Acts Governing Business in India.

Unit III

Contact Hours: 12

Functional plans: Marketing plan– for the new venture, environmental analysis, steps in preparing marketing plan, marketing mix, contingency planning; Organizational plan – designing organization structure and Systems; Financial plan – pro forma income statements, pro forma cash budget, funds Flow and Cash flow statements; Pro forma balance sheet; Break Even Analysis; Ratio Analysis.

Unit IV

Contact Hours: 12

Debt or equity financing, Sources of Finance- Commercial banks, private placements, venture capital, financial institutions supporting entrepreneurs; Lease Financing; Funding opportunities for Startups in India.

Unit V
Contact Hours: 12

Enterprise Management: Managing growth and sustenance- growth norms; Factors for growth; Time management, Negotiations, Joint ventures, Mergers & acquisitions.

Text Book:

1. Kumar, Arya, Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Pearson, India.
2. His rich, Peters, Entrepreneurship: Starting, Developing and Managing a New Enterprise, Irwin.

Reference Books:

1. Taneja, Entrepreneurship, Galgotia Publishers.
2. Barringer, Brace R., and R. Duane Ireland, Entrepreneurship, Pearson Prentice Hall, New Jersey (USA).

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge related with the entrepreneur & entrepreneurship process.	Presentation/Case Study/ Lecture/Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Understand about creating entrepreneurial venture.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Learning about the functional and marketing plan.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Explain about sources of finance.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Discern about enterprise management.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

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Name of the Program/Semester: M.COM - IV	Course: Core : ECA & GI
Name of the Course: ECA & GI*	Course Code: MCOM403P
Total Marks for Evaluation: 50 (Internal Marks: 20 External Marks: 30)	

Objectives: - ECA * GI stands for Extra Curricular Activities and General Interest, which is designed to appraise the potential of students. It intends to develop the students in every facet and will groom his/her personality for the competitive world.

Course Outcome: - This will include all the Academic and Non-Academic Competitions Intra & Inter-College levels in which a student has to actively participate. Students have to participate and give a detailed presentation regarding the Extra Curricular Activities done by them. They will be evaluated on the basis of their Participation and Presentation of Report submitted. The students who have not participated in any of the activities of ECA & GI will have to undergo 20 hours of assigned Live Project/NGO Project and submit and submit the same to the Faculty-in-charges.

Evaluation Procedure: -

Evaluation elements	Internal	External	Total
Report Viva – Voce	20	30	50

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Name of the Program/Semester: M.COM - IV	Course: Core : DSE-1
Name of the Course: CORPORATE TAX STRUCTURE AND PLANNING	Course Code: MCOM404
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: To familiarize the student with latest provisions of the Indian Corporate tax laws and related judicial pronouncements having implications for corporate tax planning.

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the introduction of Tax Planning.

CO2: Acquainted with the Assessment of companies.

CO3: Discuss the Tax Planning and Specific Management Decisions.

CO4: Discern Tax Planning and Financial Management Decisions.

CO5: Get knowledge of business Reorganization.

Unit I

Contact Hours: 12

Introduction of Tax Planning: Meaning of tax planning and management, tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management.

Unit II

Contact Hours: 12

Assessment of Companies: Residential Status and incidence of Tax, Computation of corporate tax: Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income-tax Act, 1961; Deductions available to corporate assesses, Computation of taxable income of companies; Computation of amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders.

Unit III

Contact Hours: 12

Tax Planning and Specific Management Decisions: Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business.

Unit IV

Contact Hours: 12

Tax Planning and Financial Management Decisions: Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains. Owning or leasing of an asset; purchase of assets by installment system or Hire System; Purchase of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations. Private equity.

Unit V
Contact Hours: 12

Business Reorganisation: Tax Planning in respect of amalgamation or de-merger of companies, Slump sale, conversion of a firm into a company. Conversion of Sole Proprietorship into Company, Conversion of company into Limited Liability Partnership. Transfer Pricing: Overview of Indian transfer pricing. Foreign Collaboration and Double Taxation Relief: Foreign collaborations and incidence of taxation on domestic companies; provisions for relief in respect of double taxation.

Text Book:

1. Srinivas. E. A, Corporate Tax Planning, Tata McGraw Hill,
2. Singhania, Vinod. K, Taxmann's Direct Taxes, Law & Practice.

Reference Books:

1. Lal. B. B & N. Vashisht, Direct Taxes Income Tax, Wealth Tax and Tax Planning
2. Taxman, The Tax and Corporate Law Weekly.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Acquire knowledge of Introduction of tax planning.	Presentation/Case Study/ Lecture/Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Explain the Assessment of companies.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Demonstrate the Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Outline the Capital structure decisions; Dividend Policy, Bonus Share, Investments and Capital Gains.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Assess the Tax Planning in respect of amalgamation or de-merger of companies.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

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Name of the Program/Semester: M.COM - IV	Course: Core : DSE-2
Name of the Course: INDUSTRIAL LAW	Course Code: MCOM405
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: The purpose of this course is to enable the students to acquire knowledge and understanding of prominent labour and industrial laws.

Course Outcome: After completing the course, the student shall be able to:

CO1: Become familiar with Employees Provident fund and schemes.

CO2: Understand the Employees state Insurance Act 1948.

CO3: Gain knowledge about Factories Act 1948.

CO4: Discern about the topic Industrial Disputes Act 1947.

CO5: Discuss about Trade Unions act 1926.

Unit I

Contact Hours: 12

Employees Provident Fund & Miscellaneous Provisions Act, 1952: Definitions; schemes under the Act – Employees’ Provident Fund Scheme, Employees’ Pension Scheme, 1995; Employees’ Deposit Linked Insurance Scheme; case laws.

Unit II

Contact Hours: 12

Employees State Insurance Act, 1948: Objects and applicability of the scheme; definitions- personal injury, factory, manufacturing process, wages, partial and permanent disablement; ESI corporation; standing committee and medical benefit council; contributions; adjudication of dispute and claims, benefits; case laws.

Unit III

Contact Hours: 12

Factories Act, 1948: Definitions; authorities under the Factories Act; health; safety; provisions relating to hazardous processes; welfare; working hours of adults; employment of young person’s; annual leave with wages; penalties and procedure; case laws.

Unit IV

Contact Hours: 12

The Industrial Disputes Act, 1947: Objects; authorities for settlement of industrial disputes; reference of industrial disputes, procedure, powers and duties of authorities; settlements and awards; strikes, lock-outs, lay-off, retrenchment, transfer and closure; unfair labour practices. Payment of Gratuity Act, 1972: Applicability and non- applicability of the Act; definitions- employee, employer, continuous service; payment of gratuity; forfeiture of gratuity; employer’s duty to determine and pay gratuity; recovery of gratuity; penalties; case laws.

Unit V
Contact Hours: 12

Trade Unions Act, 1926: Objects; registration of trade unions; rights and liabilities of registered trade unions; privileges of a registered trade union; immunity from criminal and civil proceedings; penalties; case laws. Employee's Compensation Act, 1923: Definitions- dependent, employer, partial and total disablement, workmen, injury, accident; employer's liability for compensation; amount of compensation; contracting; commissioner; case laws.

Text Book:

1. Malik, K.L., Industrial Laws and Labour Laws, Eastern Book Company, Lucknow.
2. Kumar, H.L., Digest of Labour Cases, Universal Law Publishing Co P Ltd, New Delhi.

Reference Books:

1. Srivastava, S.C., Industrial Relations & Labour Laws, Vikas Publishing House (P) Ltd.
2. Sharma, J.P., Simplified Approach to Labour Laws, Bharat Law House (P) Ltd., New Delhi.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of Employees' Provident Fund Scheme.	Presentation/Case Study/ Lecture/Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Understand the Employees State Insurance Act, 1948.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Explain the authorities under the Factories Act.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Appraise the authorities for settlement of industrial disputes.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Assess the Trade Unions act 1926.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

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Name of the Program/Semester: M.COM - IV	Course: Core : DSE-3
Name of the Course: ACCOUNTING THEORY AND FINANCIAL REPORTING	Course Code: MCOM406
Total Marks for Evaluation: 100 (Internal Marks: 30 External Marks: 70)	No. of Contact hours: 60

Objectives: The course aims to provide knowledge to the students about developments in accounting theory and financial reporting, and understanding of accounting and reporting issues at the national and international level.

Course Outcome: After completing the course, the student shall be able to:

CO1: Get acquainted with Accounting theory and Accounting Principles.

CO2: Knowledge of various concepts of Income measurement.

CO3: Understand the nature and benefits of financial reporting.

CO4: Discuss an issue in corporate financial reporting.

CO5: Assess the human resource accounting and social reporting.

Unit I

Contact Hours: 12

Accounting Theory: Nature; Classifications of Accounting Theory; Different Approaches to Theory Construction; Factors Influencing Accounting Environment; Measurement in Accounting. Accounting Principles: Generally Accepted Accounting Principles; Selection of Accounting Principles; AS-1 Disclosure of Accounting Policies; Indian Accounting Standards. Case study on related topics.

Unit II

Contact Hours: 12

Income Concepts: Different Concepts of Income Measurement; Recipients of Net Income. Accounting Standard Setting: Benefits; Standard Setting By Whom; Comparison of Standard Setting in India, USA and U.K. Case study on related topics.

Unit III

Contact Hours: 12

Financial Reporting: Nature and Objectives; Benefits; General purpose and Specific Purpose Report; Qualitative Characteristics of Accounting Information; Conceptual Framework- FASB and IASB. International Financial Reporting Standards (IFRSs): Role of IASB; Arguments for Global Convergence; Required Disclosure as per IFRSs; Achievements of IASB and Obstacles in Convergence; Difference between IFRSs and Indian Accounting Standards; US GAAP. Case study on related topics.

Unit IV

Contact Hours: 12

Issues in Corporate Financial Reporting: Accounting for Changing Prices; Segment Reporting Interim Reporting; Foreign Currency Translation. Case study on related topics.

Unit V
Contact Hours: 12

Human Resource Accounting; Social Reporting; Financial Reporting in Not-For-Profit and Public Sector Organizations. Case study on related topics.

Text Book:

1. E.S. Hendriksen, Accounting Theory, Richard D. Irwin.
2. M.W.E. Glautier and B. Underdown, Accounting Theory and Practice.

Reference Books:

1. Ahmed Riahi Belkaoui, Accounting Theory, Thomson Learning.
2. Henry I- Wolk, Jere R. Francis and Michael G- Tearney, Accounting Theory: A Conceptual and Institutional Approach, South Western Publishing Co.

FACILITATING THE ACHIEVEMENT OF COURSE LEARNING OUTCOME:

UNIT NO.	COURSE LEARNING OUTCOME	TEACHING AND LEARNING ACTIVITY	ASSESSMENT TASK
I	Knowledge of Generally Accepted Accounting Principles and Accounting standard.	Presentation/Case Study/ Lecture/Experiential learning.	Evaluation of Students on the basis of Assignment/Quiz/CT.
II	Explain the various concepts of Income measurement.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.
III	Identify the conceptual framework of FASB, IASB & IFRS.	Presentation/Video/ Case Study/Live Project.	Evaluation of Students on the basis of Assignment/Quiz/CT.
IV	Examine the accounting for Changing Prices.	Presentation/Video/ Case Study/Research Study.	Evaluation of Students on the basis of Assignment/Quiz/CT.
V	Assess the human resource accounting & social reporting.	Application Based learning/Case Study/Video/Role-Play/ Lecture.	Evaluation of Students on the basis of Assignment/Quiz/CT.

End