Date :- 01/08/2023

NOTIFICATION

Sub :- CBCS Syllabi of M.Com (Sem. I & II)

Ref. :- Decision of the Academic Council at its meeting held on 26/07/2023.

The Syllabi of M.Com (First and Second Semesters) as per **NATIONAL EDUCATION POLICY - 2020** and approved by the Academic Council as referred above are hereby notified for implementation with effect from the academic year 2023-24.

Copy of the Syllabi Shall be downloaded from the College Website (www.kcesmjcollege.in)

Sd/-
Chairman,
Board of Studies

To :

1) The Head of the Dept., M. J. College, Jalgaon.
2) The office of the COE, M. J. College, Jalgaon.
3) The office of the Registrar, M. J. College, Jalgaon.

Khandesh College Education Society's

Moolji Jaitha College, Jalgaon

An "Autonomous College"

Affiliated to

Kavayitri Bahinabai Chaudhari

North Maharashtra University, Jalgaon-425001

KNOWLEDGE IS POWER

ESTD. 1945

STRUCTURE AND SYLLABUS

M.Com. (Master of Commerce)

Under Choice Based Credit System (CBCS)

and

as per NEP-2020 Guidelines

[w.e.f. Academic Year: 2023-24]

Preface

The Master of Commerce (M. Com.) program has been designed to provide in-depth knowledge and advanced skills in the field of Commerce. Aligned with the National Education Policy (NEP), this program aims to foster holistic development and intellectual growth.

In today's complex and evolving business landscape, there is an increasing demand for professionals with specialized expertise in Commerce. The M.Com. program offers a comprehensive curriculum that explores areas such as accounting, finance, taxation, economics, marketing, and business law.

In the M.Com program, students have the opportunity to enhance their understanding of the intricate workings of the business world. Through rigorous coursework, advanced concepts and theories in Commerce are explored, providing insights into financial management, investment analysis, corporate governance, market research, and strategic planning.

Emphasis is placed on research, allowing students to develop critical research skills and engage in scholarly inquiry. Independent research projects enable students to contribute to the body of knowledge in Commerce and address real-world challenges faced by businesses and the economy.

The M.Com. program combines theoretical learning with practical applications. Case studies are analysed, and seminars and workshops are conducted to facilitate industry-relevant projects. This approach equips students with the necessary skills to address complex business problems, make informed decisions, and adapt to dynamic market environments.

Leadership qualities and ethical decision-making are nurtured within the program. Advanced communication skills, strategic thinking abilities, and a global mindset are developed. Active engagement in debates, discussions, and collaborative activities enhances students' ability to work effectively in diverse teams and navigate the challenges of a globalized business landscape.

The course promotes academic rigor, fosters innovation, and encourages a spirit of lifelong learning. The program is dedicated to equipping students with the knowledge, skills, and values required to excel in their chosen fields and make significant contributions to the Commerce domain.

Programme Outcomes (PO) for M.Com. (Masters of Commerce)

Upon successful completion of this Programme, student will acquire the following insights/ skills/ abilities -

PO No.	PO
1	Advanced Business Knowledge: Acquire advanced knowledge and understanding of core business disciplines, including accounting, finance, marketing, economics, management, and business law. Develop a deep comprehension of advanced concepts, theories, and practices in commerce.
2	Research and Analytical Skills: Develop advanced research skills and analytical abilities to critically evaluate and analyze complex business problems. Demonstrate proficiency in utilizing quantitative and qualitative research methods and data analysis techniques to generate meaningful insights.
3	Strategic Thinking and Decision-Making: Cultivate strategic thinking skills and the ability to make informed and effective decisions in dynamic business environments. Develop the capability to integrate multiple perspectives, assess risks, and formulate strategic plans to achieve organizational goals.
4	Leadership and Professional Development: Enhance leadership skills and exhibit the ability to lead teams, manage resources, and drive organizational growth. Foster a commitment to continuous professional development, staying abreast of emerging trends, and cultivating ethical and responsible leadership practices.
5	Business Communication and Presentation Skills: Develop advanced communication skills to effectively convey complex business ideas, proposals, and reports both orally and in writing. Refine presentation skills to deliver compelling and persuasive business presentations to diverse audiences.
6	Global Business Acumen: Develop a global mindset and an understanding of the complexities of the global business environment. Gain knowledge of international business practices, cross-cultural communication, global market trends, and the impact of globalization on business strategies.

Credit distribution structure for Two Years/ One Year PG M.Com. Programme

Level	Sem	Major (Core) Subjects		Minor Subjects	GE/ OE	VSC, SEC (VESC)	AEC, VEC, IKS	CC, FP, CEP, OJT/Int, RP	Cumulative Credits/Sem	Degree/ Cumulative Cr.
		Mandatory (DSC)	Elective (DSE)							
6.0	VII	DSC-1 (4T) DSC-2 (4T) DSC-3 (4T) DSC-4 (2T)	DSE-1 (4T)	RM (4T)	...	...	...		22	
	VIII	DSC-5 (4T) DSC-6 (4T) DSC-7 (4T) DSC-8 (2T)	DSE-2 (4T)		...	...	...	OJT/Int (4)	22	
	Cum. Cr.	28	8	4	0	0	0	4	44	
Exit option: PG Diploma (40-44 Credits) after Three Year UG Degree										
6.5	VII	DSC-9 (4T) DSC-10 (4T) DSC-11 (4T) DSC-12 (2T)	DSE-3 (4T)		...	...	...	RP (4)	22	
	VIII	DSC-13 (4T) DSC-14 (4T) DSC-15 (4T)	DSE-4 (4T)		...	...	...	RP (6)	22	
	Cum. Cr.	54	16	4	0	0	0	14	88	
2 Years-4 Sem. PG Degree (80-88 credits) after Three Year UG Degree or 1 Year-2 Sem PG Degree (40-44 credits) after Four Year UG Degree										

Sem- Semester, **DSC**- Department Specific Course, **DSE**- Department Specific Elective, **T**- Theory, **P**- Practical, CC-Cocurricular**RM**- Research Methodology, **OJT**- On Job Training, **FP**- Field Project, **Int**- Internship, **RP**- Research Project,

Multiple Entry and Multiple Exit options:

The multiple entry and exit options with the award of UG certificate/ UG diploma/ or three-year degree depending upon the number of credits secured;

Levels	Qualification Title	Credit Requirements		Semester	Year
		Minimum	Maximum		
4.5	UG Certificate	40	44	2	1
5.0	UG Diploma	80	88	4	2
5.5	Three Year Bachelor’s Degree	120	132	6	3
6.0	Bachelor’s Degree- Honours **Or** Bachelor’s Degree- Honours with Research	160	176	8	4

M.Com. I Structure and Syllabus

Semester	Course Module	Credit	Hours/ week	TH/ PR	Code	Title
I	DSC	4	4	TH	MCOM-DSC-511	Strategic Management
	DSC	4	4	TH	MCOM-DSC-512	Advanced Accountancy - I
	DSC	4	4	TH	MCOM-DSC-513	Information Systems for Business
	DSC	2	2	TH	MCOM-DSC-514	Application of Methods of Costing-I
	DSE	4	4	TH	MCOM-DSE-515(A)	Marketing Management- I
					MCOM-DSE-515(B)	Business Taxation – I
					MCOM-DSE-515(C)	Industrial & International Economics - I
	RM	4	4	TH	MCOM-DSC-516	Research Methodology in Commerce & Management
II	DSC	4	4	TH	MCOM-DSC-521	Case Studies in Strategic Management
	DSC	4	4	TH	MCOM-DSC-522	Advanced Accountancy - II
	DSC	4	4	TH	MCOM-DSC-523	Research Techniques for Commerce & Management
	DSC	2	2	TH	MCOM-DSC-524	Managerial Decision-making Techniques -I
	DSE	4	4	TH	MCOM-DSE-525(A)	Marketing Management- II
					MCOM-DSE-525(B)	Business Taxation – II
					MCOM-DSE-525(C)	Industrial & International Economics - II
	OJT	4	4	P	MCOM-DSC-526	Internship / On the Job Training

DSC	**:**	Department-Specific Core course	**OJT**	**:**	On the Job Training
DSE	**:**	Department-Specific elective	**TH**	**:**	Theory
RM	**:**	Research Methodology	**PR**	**:**	Practical

Exam Pattern

Each theory and practical course of 4 credits will be of 100 marks comprising of 40 marks internal and 60 marks external examination. in case of courses of 2 credits, each theory and practical course will be of 50 marks comprising of 20 marks internal and 30 marks external examination

Rules of Continuous Internal Evaluation:

The Continuous Internal Evaluation for theory papers shall consist of two methods:

1. **Continuous & Comprehensive Evaluation (CCE):**

   CCE will carry a maximum of 30% weightage (30/15 marks) of the total marks for a course. Before the start of the academic session in each semester, the subject teacher should choose any three assessment methods from the following list, with each method carrying 10/5 marks:

   i. Individual Assignments
   ii. Seminars/Classroom Presentations/Quizzes
   iii. Group Discussions/Class Discussion/Group Assignments
   iv. Case studies/Case lets
   v. Participatory & Industry-Integrated Learning/Field visits
   vi. Practical activities/Problem Solving Exercises
   vii. Participation in Seminars/Academic Events/Symposia, etc.
   viii. Mini Projects/Capstone Projects
   ix. Book review/Article review/Article preparation
   x. Any other academic activity

   Each chosen CCE method shall be based on a particular unit of the syllabus, ensuring that three units of the syllabus are mapped to the CCEs.

2. **Internal Assessment Tests (IAT):**

   IAT will carry a maximum of 10% weightage (10/5 marks) of the total marks for a course. IAT shall be conducted at the end of the semester and will assess the remaining unit of the syllabus that was not covered by the CCEs. The subject teacher is at liberty to decide which units are to be assessed using CCEs and which unit is to be assessed on the basis of IAT.

The overall weightage of Continuous Internal Evaluation (CCE + IAT) shall be 40% of the total marks for the course. The remaining 60% of the marks shall be allocated to the semester-end examinations.

The subject teachers are required to communicate the chosen CCE methods and the corresponding syllabus units to the students at the beginning of the semester to ensure clarity and proper preparation.

Question Paper Pattern for UG and PG Courses of Commerce & Management:

4 Credits Paper

Marks 60 **Time: 3 Hours**

Q1	Long Answer Question (Compulsory)	12
Q2	Attempt any 2 Questions (6 marks each) a) b) c)	12
Q3	Long Answer Question OR Long Answer Question	12
Q4)	Attempt any 2 Questions (6 marks each) a) b) c)	12
Q5)	Long Answer Question OR Long Answer Question	12

2 Credits Paper (Theory and Practical)

Marks 30 Time: 1.5 Hours

Q1	Long Answer Question (Compulsory)	6
Q2	Attempt any 2 Questions (6 marks each) a) b) c)	12
Q3	Attempt any 3 Questions (4 marks each) a) b) c) d)	12

Semester - I

MCOM-DSC-511 Strategic Management

Total Hours: 60 **Credits: 4**

<table>
<tr><td>Course objectives</td><td colspan="2">The objectives of this course are to enable the students to –
The course aims to introduce students to the fundamentals of strategic management, including its definition, importance, and role in organizational success.
Students will learn to think strategically and develop the ability to analyze complex business situations.
The course will familiarize students with various strategic analysis tools and frameworks, such as SWOT analysis, PESTEL analysis, Porter's Five Forces, and industry analysis.
The course aims to enhance students' decision-making skills in the context of strategic management.</td></tr>
<tr><td>Course outcomes</td><td colspan="2">By the end of the course the students will be better able –
How to think strategically and analyze complex business situations to identify challenges and opportunities.
Various tools and frameworks for strategic analysis, such as SWOT analysis, PESTEL analysis.
The process of strategy formulation, including setting objectives, conducting market research, and identifying target markets.
The ability to adapt to and address current trends and challenges in strategic management, such as globalization, digital disruption, sustainability, and corporate social responsibility.</td></tr>
<tr><td>Unit</td><td>Topic / Particular</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Strategic Management: Overview
Concept, definition, and importance of strategic management.
Role of strategic management in organizational success.
Evolution of strategic management theories and practices.
Issues in Strategic Decision Makings
Environmental Analysis and Strategy Formulation
Concept and importance of frameworks for conducting environmental analysis.
Role of SWOT analysis in success of business.
Role of PESTEL analysis.
Internal and external factors influencing an organization's strategy.</td><td>15</td></tr>
<tr><td>Unit II</td><td>Strategic Planning and Decision-Making
Concept and Concept, Evolution of Strategic Planning, Levels of Strategic Planning.
Strategic planning models and techniques.
Role of strategic thinking and creativity in the decision-making process.
Dimensions of Strategic Decisions
Competitive Advantage and Business-Level Strategy
Definition and importance of competitive advantage
Role of being competitive advantages for business house.
Understand different business-level strategies, such as cost leadership, differentiation, and focus.
Understand the concept with the help of short case.</td><td>15</td></tr>
</table>

Unit III	**Strategy Implementation** • Challenges and best practices in strategy implementation. • Learn about organizational structure, culture, and change management in the context of strategy implementation. • Structural Implementation – Structural Considerations, • Structures for Strategy, Organization Design and Change, • Organization Systems	**15**
Unit IV	**Strategy Evaluation and Control** • Importance and purpose of strategy evaluation and control. • Role of Key performance indicators (KPIs). • Financial and non-financial performance measures • Ethical issues in performance evaluation and control	**15**
Study Resources	• Business policy and Strategic Management – Azhar Kazmi, Tata McGraw Hill, New Delhi • Marketing Strategy & Competitive Positioning by Hooley – Pearson Education, Delhi. • Business Policy and Strategic Management: Concepts and Applications,- Gupta, Gollakota,Shrinivasan- Prentice Hall India, New Delhi. • Strategic Management - P.SubbaRao, Himalaya Pub.New Delhi. • Strategic Management Concepts and Cases – Upendra Kachru, Excel Books, New Delhi. • Strategic Management - Francis Cherunilam, Himalaya Publishing House, New Delhi. • Strategic Management - B Hiriyappa, New Age International, New Delhi. • Strategic Management - V.S.P. Rao, Harikrishna, Excel Books, New Delhi • "Strategic Management: Indian Perspective" by Azhar Kazmi • "Strategic Management: The Indian Context" by M. Seshu Kumar. • Business Policy: Strategic Management - L.M.Prasad, Sultan Chand and Sons, New Delhi. • Concepts in Strategic Management and Business Policy –Thomas L.Wheelen and J.DavidHunger *Refer to latest editions of the given reference books	

M.COM-DSC-512 Advanced Accountancy – I

Total Hours: 60 **Credits: 4**

Course objectives	• Familiarize students with Accounting Standards (AS), International Financial Reporting Standards (IFRS), and Indian Accounting Standards (Ind AS), along with their importance and application in financial reporting. • Introduce the concepts and calculation methods of value-added accounting, including Economic Value Added (EVA), Gross Value Added (GVA), Net Value Added (NVA), and Market Value Added (MVA). • Explain the accounting treatment and preparation of statements for goods of small value in hire-purchase transactions, focusing on the Debtors Method and Stock and Debtors Method. • Outline the preparation of financial statements for insurance companies, adhering to the Insurance Regulatory and Development Authority (IRDA) regulations and prescribed formats.	
Course outcomes	By the end of the course the students will be better able – • Define key accounting standards (AS, IFRS, Ind AS) and explain their importance in financial reporting. • List and describe different types of value-added measures, including EVA, GVA, NVA, and MVA, and outline their relevance in accounting. • Identify the methods used in hire-purchase accounting and apply the Debtors Method and Stock and Debtors Method to prepare relevant accounts. • Explain and prepare basic financial statements for general insurance companies according to IRDA regulations, including Revenue Accounts, Profit and Loss Accounts, and Balance Sheets.	
Unit	**Topic / Particular**	**Hours**
Unit I	**Accounting Standards, International Financial Reporting Standards, and Ind-AS** ● Introduction of **AS**, **IFRS**, and **Ind AS**, ● Need for convergence of Indian Accounting Standards to IFRS ● Applicability of **Ind AS** ● Introductory study of Ind AS-1- Presentation of Financial Statements (Theory only) **FINANCIAL STATEMENTS OF HOLDING COMPANIES** ● Consolidated Financial Statements of Holding Companies – ● Consolidation with adjustments of - Inter-company transaction, Issue of Bonus Shares, Revaluation of fixed Assets, Debentures and Preference Shares of subsidiary Company, Dividend. Refer to the Accounting Standard **AS 21** “Consolidated Financial Statements” (Note - Holding company with two or more subsidiaries to be studied)(Theory and practical problems)	**15**

Unit II	**Value Added Accounting and Reporting**
	● Concepts of value addition - Meaning, Utility, and Disclosure of Value-Added Statement (VAS) -
	● Concept and Computation of –
	    o Economic Value Added (EVA)
	    o Gross Value Added (GVA)
	    o Net Value Added (NVA)
		15

	○ Market Value Added (MVA) (Theory and practical problems) **LIQUIDATION OF COMPANIES** Preparation of Statements of affairs including deficiency/surplus account as per the provisions of the company law (Theory and practical problems)	
Unit III	**ACCOUNTING FOR GOODS OF SMALL VALUE UNDER HIRE-PURCHASES TRANSACTIONS -** Preparation of Hire Purchase Trading Account in the books of hire vendor under – ● Debtors Method, and ● Stock and Debtors Method (Theory and practical problems)	**15**
Unit IV	**FINANCIAL STATEMENTS OF INSURANCE COMPANIES** Preparation of final accounts of Insurance companies carrying on General Insurance business, as per the forms prescribed by the Insurance Regulatory and Development Authority Regulations 2002 - ● Revenue Accounts in Form B- RA ● Profit and Loss Account in Form B- PL, and ● Balance Sheet in Form B- BS (Theory and practical problems)	**15**
Study Resources	**Books on Accounting - (Latest edition of the books)** ● Advanced Accounting – II, Dr. S. N. Maheshwari and Dr. S. K. Maheshwari, Vikas Publishing House, New Delhi ● Corporate Accounting, Dr. S. N. Maheshwari, Viakas Publishing House Pvt. Ltd. New Delhi ● Advanced Accounting, Dr. Ashok Sehgal& Dr. Deepak Sehgal: Taxmann, New Delhi ● Advanced Accountancy – Vol. II , R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons ● Advanced Accounts, M. C. Shukla, T. S. Grewal & S.C. Gupta, S. Chand & Co Ltd. ● Advanced Accounts - Jain and Narang - Kalyani Publishers, Ludhiana ● Accountancy, Volume-I and II, Sr. K. Paul , New Central Book Agency, Kolkata ● Accounting Theory, R. K. Lele and Jawaharlal, Himalaya Publishers ● Accounting Theory, Dr. L. S. Porwal, Tata McGraw Hill. ● Accounting Text & Cases, Robert Anthony, D. F. Hawkins & K. A. Merchant- Tata McGraw Hill ● Accounting - Including Applicable Accounting Standards [CA-Intermediate (IPC – Group I)] – written by D. G. Sharma, publisher Taxmann Publications **Books on Accounting Standards Ind-AS and IFRS (Latest edition of the books)** ● Students Guide to Accounting Standards (CA/CMA Final) written by D S Rawat, published by Taxmann Publications ● Taxmann's "Indian Accounting Standards and IFRSs for Non-finance Executives" – written by T. P. Ghosh– publisher Taxmann	

	Publications ● A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author: Amit Gupta (FCA) ● A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author: Dr. A.L.Saini Publisher – Snow White ● Accounting Standards & IFRS with Power-point Presentations on Accounting Standards, IFRS & Indian GAAP (Book + Free web-Download) Author : Kamal Garg (C.A) - Bharat Publications ● Accounting Standards (for CA-IPCC) Author: D. G. Sharma (for Taxmann) ***Refer to latest editions of the given reference books***	

MCOM-DSC-513 Information Systems for Business

Total Hours: 60 **Credits: 4**

Course objectives	• Introduce students to the foundational concepts of Information Systems, their role in business, and various e-business models. • Familiarize students with the fundamentals of information security, types of threats, and security measures to protect business information systems. • Outline the legal framework surrounding e-commerce in India, including digital signatures, cyber regulations, and e-governance. • Provide an overview of cyber security in a business context and explain how information systems are applied across business functions like accounting, finance, marketing, HR, and production.	
Course outcomes	After successful completion of this course, students are expected to • Define and describe the key components and types of Information Systems and their significance in business operations. • Identify common information security threats and explain basic security measures to protect information systems in an e-commerce environment. • Summarize the legal aspects related to e-commerce and cyber regulations in India, including digital signatures and e-governance applications. • Explain the role of cyber security in business and identify how information systems are applied in various business functions at operational, tactical, and strategic levels.	
Unit	**Topic / Particular**	**Hours**
Unit I	**Information System** ● Information System for Business, Defining Information System ● Information System for Hardware and Software ● Components of Information System ● The role of Information System, types of Information System for Business ● Acquiring Information System	**15**
	Introduction to E-Business ● E-business and E-business models ● E-commerce & E-commerce models ● HRM system-e-CRM,SCM,KMS,ERP,BPR ● The Internet and World Wide Web ● Web based tools for e-commerce	
Unit II	**Information Security Concepts** ● Information Security Overview: Background and Current Scenario ● Need and goals of Security ● Types of Attacks ● E-commerce Security Treats to Information Systems ● Reducing the Threat to Information System, Types of Controls **Security Threats and Vulnerabilities** ● Overview of Security threats to Business ● Weak / Strong Passwords and Password Cracking ● Insecure Network connections ● Malicious Code ● Programming Bugs	**15**

Unit III	**E-commerce and Laws in India** ● Digital/ Electronic Signature in Indian Laws ● E-Commerce; Issues and provisions in Indian Law ● E-Governance; concept and practicality in India ● E-Taxation issues in Cyberspace, ● Cyber Regulations ● Value Chains in E-commerce	**15**
Unit IV	**Cyber Security For Business And Application Of Information Systems In Business Areas** ● Cyber security for business- Introduction to Cyber Security-, ● Cyber Crime and its effects on Business ● Application of Information Systems at the Operational, Tactical & Strategic Levels in the areas of Accounting & Finance, Marketing, Human Resources and Production	**15**
Study Resources	● "Management Information System" by Jawadekar, W.S. ● "E-Business and E-Commerce Management" by Dave Chaffey ● "E-Commerce: The Cutting Edge of Business" by Kamlesh K. Bajaj and Debjani Nag ● "Information Systems Security: A Practitioner's Perspective" by Nina Godbole ● "Cyber Security: Concepts and Cases" by Narendra Dhande ● "E-Commerce: Concepts, Models, Strategies" by P.T. Joseph and B.A. Forouzan ● "Information Systems for Business and Beyond" by David T. Bourgeois ● "E-Business and E-Commerce: Legal and Ethical Issues" by Dr. Jyoti Rattan ● "E-Governance: Concepts and Cases" by C.S.R. Prabhu ● "Cyber Laws and IT Protection" by Vakul Sharma ***Refer to latest editions of the given reference books**	

MCOM-DSC-514 Application of Methods of Costing-I

Total Hours: 30 **Credits: 2**

<table>
<tr><td>Course objectives</td><td colspan="2">Explain the principles and methodology of Single/Output Costing and Job Costing, and how to prepare cost sheets and price quotations.
Introduce students to the features and calculations of Batch Costing, including Economic Batch Quantity (EBQ).
Familiarize students with Contract Costing and its application in construction contracts, covering special contract elements and accounting treatments.
Describe the fundamentals of Activity-Based Costing (ABC) and its comparison to Traditional Absorption Costing, with emphasis on cost drivers and management.</td></tr>
<tr><td>Course outcomes</td><td colspan="2">After successful completion of this course, students are expected to-
Define key terms, methodologies, and applications of Single, Output, and Job Costing, and prepare cost sheets and quotations for given scenarios.
Outline the process and features of Batch Costing, and compute the Economic Batch Quantity accurately.
Explain the application of Contract Costing, distinguishing it from Job Costing, and describe the treatment of profit on incomplete contracts.
Identify the steps and unique aspects of Activity-Based Costing, contrasting it with Traditional Absorption Costing for effective cost management.</td></tr>
<tr><th>Unit</th><th>Topic / Particular</th><th>Hours</th></tr>
<tr><td>Unit I</td><td>Single or Output Costing, Job Costing
Single or Output Costing and Job Costing – Meaning and features, Methodology used,
Advantages, Limitations of these methods of Costing,
Preparing Cost Sheets and Price Quotations for Jobs/ Batches,
[Theory and advanced practical problems on preparation of cost sheet and quotations using Single Costing, Job Costing]</td><td>08</td></tr>
<tr><td>Unit II</td><td>Batch Costing
Batch Costing – Meaning and features of Batch Costing,
Economic Batch Quantity (EBQ)
Computing Economic Batch Quantity
[Theory and advanced practical problems on preparation of cost sheet using Batch Costing, and computation of EBQ]</td><td>07</td></tr>
<tr><td>Unit III</td><td>Contract Costing –
Contract Costing - Meaning and features of Contract costing, Methodology used in Contract Costing – Comparison of Job Costing and Contract Costing.
Special aspects of Contract Account: Work certified, Work uncertified, Treatment of Profit on incomplete Contract, Special Points in Contract: Cost Plus Contracts, Target-price contracts, Escalation Clause, Materials lost or destroyed
Advantages and Limitations of Contract Costing,
Refer AS-7 on Construction Contracts for issues of Accounting treatment - Percentage of Completion method, Completed contract method, provision for foreseeable losses, principles to be followed while taking credit for profit of incomplete contracts.</td><td>08</td></tr>
</table>

	● Preparing Contract Accounts with the important aspects including Work certified, Work uncertified, Treatment of Profit on incomplete Contract, Cost-plus Contracts, Target-price contracts, Escalation Clause, Materials lost or destroyed. [Theory and advanced practical problems on preparation of Contract Account and other related accounts]	
Unit IV	**Activity Based Costing (ABC) –** ● Meaning, Objectives of Activity Based Costing - Traditional Absorption Costing Vs Activity-Based Costing, ● Special aspects of ABC like Cost Object, Cost Drivers and their selection, Activities and their identification, etc. ● Steps involved in application of ABC ● Activity-Based Cost Management – Meaning – Areas of applications of Activity-Based Cost Management, ● Practical problems on Activity-Based Costing. [Theory and practical problems on application of Activity Based Costing]	**07**
Study Resources	**Books on Cost Accounting - (Latest edition of the books)** ● Basics of Cost Accounting by V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi ● Cost Accounting – Problems and Solutions - V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi ● Fundamentals of Cost Accounting by S N Maheshwari – Sultan Chand & Sons, New Delhi ● Principles and Practice of Cost Accounting by N K Prasad ● Cost Accounting by Jawaharlal – Tata McGraw Hill Publishing company Limited New Delhi ● Cost Accounting Principles & Practice by Nigam & Sharma ● Cost Accounting Principles & Practice by S P Iyenger ● Cost Accounting Principles & Practice by P K Ghosh ● Cost Accounting Principles & Practice by B S Khanna ● Cost Accounting by Jain & Narang ● Practical Costing by Ahuja , Khanna & Pandey ● Cost Accounting by B K Bhar ● Cost & Management Accounting [For CS Inter] - V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi ● Cost & Management Accounting [For Stage II of ICWA Inter] - V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi ● Cost and Management Accounting (Theory Problems and Solutions) by M N Arora – Himalaya Publishing House, Mumbai ● Cost Accounting by Ravi M Kishore - Taxmann Allied Services Pvt Ltd ● A Text Book (with in-built Complier) on Cost Accounting by S. K. Aggarwal, Abha Aggarwal – Reliance Publications Ltd, Gurgaon ● Study modules of the Institute of Cost & Works Accountants of India on cost accounting Pvt Ltd ● 17. A Text Book (with in-built Complier) on Cost Accounting by S. K. Aggarwal, Abha Aggarwal – Reliance Publications Ltd, Gurgaon ● Study modules of the Institute of Cost & Works Accountants of India on cost accounting ***Refer to latest editions of the given reference books***	

MCOM-DSE-515(A) Marketing Management-I

Total Hours: 60 **Credits: 4**

Course objectives	• Introduce fundamental marketing concepts, including its meaning, orientation, and philosophy. • Explain the distinct features and challenges of services marketing and outline the components of the services marketing mix. • Explore rural marketing, its environment, and segmentation, focusing on the unique aspects that define rural markets. • Provide an overview of international marketing, including its prerequisites, challenges, and international market selection and pricing processes.	
Course outcomes	After successful completion of this course, students are expected to- • Define basic marketing concepts and identify the features and philosophies that guide market orientation. • Explain the characteristics of services marketing, distinguish it from goods marketing, and identify elements of the services marketing mix. • Describe the factors influencing rural marketing, including segmentation bases and pricing methods in rural contexts. • Summarize the characteristics and scope of international marketing and explain the processes involved in selecting and pricing for international markets.	
Unit	**Topic / Particular**	**Hours**
Unit I	**Introduction** • Concept, Meaning & Definition of Marketing • Features of Marketing • Market Orientation • Marketing Philosophy	**15**
Unit II	**Services Marketing** • Meaning, Definition & Features of Services • Difference between Goods and Services • Types of Services • Concept of Marketing of Services • Features, Importance & Problems of Marketing of Services **Service Marketing Mix** • Meaning, Definition & Characteristics • Elements of Marketing Mix: Traditional & Modern i.e. Service Product or Package, Pricing, Place or Distribution, Promotion, People or Internal Marketing, Physical Evidence, Process Management	**15**
Unit III	**Rural Marketing** **Introduction to Rural Marketing** • Rural Marketing: Meaning, Concept, Nature, Scope & Significance • Factors of Rural Marketing Environment - Population , Occupation Pattern, Income Generation, Expenditure Pattern, Literacy Level, Infrastructure Facilities, Land Use Pattern **Rural Market Segmentation** • Concept, Definition & Importance of Rural Ma rket Segmentation • Bases for Consumer Market Segmentation	**15**

	• Thomson Rural Market Index, Lin-Quest and MICA Rating • Pricing: Marketing Costs, Price Structure, Process of price selection, Pricing Methods ,Consumer Price- Producer Price Differences	
Unit IV	**International Marketing** **Prerequisites to International Marketing** • Definition, Characteristics, Scope & Nature of International Marketing • Motives of International Marketing • Importance & Challenges of International Marketing • International Trading & Marketing Environment **International Market Selection & Pricing** • International Market selection Process • International Market Segment Selection, Essential Elements and Bases for International Market Segment Selection • International Pricing: Exporters Cost, Pricing Objectives, Factors Affecting Pricing • Steps in International Pricing, • International Pricing methods • Transfer Pricing, dumping	**15**
Study Resources	• Varshney and Bhattacharya, International marketing Management – An Indian Perspective, Sultan Chand & Sons, New Delhi. • Keegan, Global Marketing Management, Prentice Hall of India, New Delhi. • Philip Cateora and John Graham, International Marketing, Tata Mc Graw Hill, New Delhi. • D.C.Kapoor, Export Management, Vikes Publishing House, New Delhi. • Francis Cherunilam, International Marketing, Himalaya Publishing House,Mumbai • C B Mamoria,R K Suri,Satish Mamoria, Marketing Management, Kitab Mahal, Allahbad. • Services Marketing' – S. M. Jha – Himalaya Publishing House 13 • Services Marketing' – C. Bhattacharjee – Excel Books • Bryson, J. M., Strategic Planning for Public Service and nonprofit organizations, First Edition, Pergamum Press 1993. • Services Marketing – Ravi Shankar – Excel Books • R V Badi,N V Badi, Rural Marketing, Himalaya Publishing House, Mumbai • T P Gopalswamy, Rural marketing, Vikas Publishing House ***Refer to latest editions of the given reference books***	

MCOM-DSE-515(B) Business Taxation - I

Total Hours: 60 **Credits: 4**

Course objectives	• Introduce the Income Tax Act, 1961, key tax concepts, and terms essential to understanding the framework of Indian income tax. • Explain the computation of income under various heads, including Salary, House Property, and Other Sources, with applicable exemptions and deductions. • Illustrate the treatment of income from Business, Profession, and Capital Gains, emphasizing allowable and disallowable expenses. • Outline the process of computing Gross Total Income and tax liability for individual assessee and partnerships, including deductions, rebates, and set-off provisions.
Course outcomes	By the end of the course the students will be better able – • Define essential income tax concepts such as the assessment year, previous year, and heads of income, and explain the taxability of agricultural income. • Identify and explain the tax treatment of salary components, including allowances, perquisites, and deductions, and compute income from salary. • Calculate income from house property, other sources, and capital gains, applying relevant deductions and exemptions. • Compute total taxable income and tax liability for individual and partnership assessees, considering tax slabs, rebates, and carry-forward provisions.

Unit	Topic / Particular	Hours
Unit I.	**Revision of Income Tax Act 1961 and basic concepts –** ● Income tax Act 1961, Finance Act; Concepts of - Agricultural income, Assessee, Assessment year, Previous year, Person, Income, Gross total income, Charge of income Tax; Average rate of tax, Capital and Revenue Receipts, capital or revenue expenditure, Heads of Income; Taxability of Agricultural Income. ● Residential Status - Rules for determining residential status of Individual, HUF, Firm and Company, need to determine residential status, Incidence of tax **Income from Salary** ● Income from Salary - Salary, Allowances, perquisites and retirement benefits, exemptions and deductions, computation of salary income. (Study of the sections relevant to the topic) ● Allowances to be studied – HRA, Transport Allowance, Children Education Allowance, Medical allowance – ● Perquisite to be studied – Rent-free Accommodation ● Deduction from salary income – Standard Deduction, deduction for Professional Tax paid Practical problems on computation of salary income	**15**
Unit II	**Income from House Property** ● Income from House Property - Study of the concepts: Let-out property, Self-occupied properties, Gross Annual Value, Net Annual value – Deductions allowable while computing income from house property (Study of the sections relevant to the topic) ● Computation of house-property income – Practical problems on computation of income from house property **Income from Other Sources** ● Income from other sources – Concept of Income from other sources - Sources to be covered - Interest on Bank Saving deposit, Bank Fixed Deposit, Accrued Interest on NSCs, deductions allowed ● Computation of income from other sources - Practical problems on computation of income from other sources Income from Capital gains – Long term capital gain; short term capital gain	**15**

	deductions from Income from Capital gains	
Unit III	**Income from Profits and Gains of Business and Profession** ● Meaning and Nature of Income from Business & Profession, Difference between Business & Profession – Expenses allowable and Expenses not allowable while computing income from business and profession. - Method of accounting - Maintenance of Books of Account - Audit of Accounts (Study of the sections relevant to the topic) ● Practical problems on computation of Income from Business in the hands of Individual Assessee, Partnership Firm, and Partners	**15**
Unit IV	**Computation of Taxable Income and Income tax of an Individual Assessee, Partnership firm, and Partner** ● Computation of Gross Total Income, Deductions under various clauses of sections, as are applicable to the Partnership and Individual assessee for the relevant previous year ● Income tax slabs and rates for the Assessment year under study, including Education cess, Higher education cess, surcharge (in case applicable for the assessment year) ● Tax rebate under section 87-A ● Computation of Total Income and Income Tax of an Individual assessee, Partnership Firm, and Partner in a firm ● e Interest and penalties payable under the Income tax Act ● **Clubbing of income - Set off and carry forward of losses** (Provisions relevant to Individual and Partnership firm)	**15**
Study Resources	● "Students Guide to Income Tax"- written by Vinod K. Singhania – Publisher: Taxmann Publications Pvt Ltd, New Delhi. ● "Systematic Approach to Taxation" – Written by Dr Girish Gupta, Dr Ravi Ahuja - Publisher Bharat Publications ● "Students Handbook on Income tax" – written by T. N. Manoharan and G. R. Hari, publisher - Snow White Publications. ● "Direct Tax Laws", written by T. N. Manoharan and G. R. Hari, Publisher – Snow White Publications. ● "Students Guide to Income Tax" written by Dr Monica Singhania / Dr. Vinod K Singhania, Publisher: Taxmann Publications Pvt Ltd, New Delhi. ● "Students Guide to Income Tax with Problems and Solutions (Combo)", written by Dr Monica Singhania / Dr. Vinod K Singhania, Publisher: Taxmann Publications Pvt Ltd, New Delhi. ● "Income Tax Law & Accounts", by Mehrotra : Sahitya Bhavan, Agra. ● "Law and Practice of Income-tax in India"; by Bhagavati Prasad; New Age International Publishers, New Delhi. ● "Direct Tax Laws", written by Dr. Girish Ahuja & Ravi Gupta, Publisher – Bharat Publications	

MCOM-DSE-515(C) Industrial & International Economics - I

Total Hours: 60 **Credits: 4**

Course objectives	• Understand the fundamental concepts, meaning, and scope of Industrial Economics and its significance in economic and industrial development. • Examine the different market structures and strategic choices firms make, such as competition, cooperation, mergers, and acquisitions. • Explore the concept of price competition, including theoretical pricing models under perfect and imperfect competition and practical pricing methods. • Analyze non-price competition strategies, such as product differentiation and price discrimination, to understand their impact on firm and market outcomes.	
Course outcomes	By the end of the course the students will be better able - • Explain the meaning and scope of Industrial Economics and assess the factors influencing industrial development and industrialization. • Identify and describe the dynamics of market structures, including cartel formation, mergers, and acquisitions, and their effects on firm behavior and market outcomes. • Apply different pricing strategies across market structures and analyze pricing decisions in both public and private sectors. • Evaluate non-price competition tactics, including horizontal and vertical product differentiation and the various forms of price discrimination.	
Unit	**Topic / Particular**	**Hours**
Unit I	**Introduction** ● Meaning and Scope of Industrial Economics ● Need and Significance of The Study of Industrial Economics ● Economic & Agricultural Development and ● Industrialization ● Factors Affecting Industrial Development	**15**
Unit II	**Industrial Decisions, Market Structure** ● Competition or Co-Operation. ● Firm Behavior & Market Outcomes. ● Cartel, Collusion ● Merger, Take Over & Acquisition	**15**
Unit III	**Price Competition** ● General Situation for Pricing Decisions. ● Pricing Under Perfect & Imperfect Competition: in theory ● Pricing Procedures in Practice, Pricing Methods. ● Pricing in Public Enterprises ● Price Wars: Theories and Evidence	**15**
Unit IV	**Non-Price Competition** ● Meaning of Non-Price Competition& Product Differentiation ● Horizontal Product Differentiation ● Brand Proliferation as an Entry Deterrence Strategy ● Vertical Product Differentiation ● Price Discrimination: First- Second-& Third Degree	**15**

	Price Discrimination	
Study Resources	● Ferguson, Paul R. and Glenys J. Ferguson, (1994), Industrial Economics - Issues and Perspectives, Macmillan, London. ● Shepher, William G. (1985), The Economics of industrial Organization, Prentice - Hall, Inc, Englewood Cliffs, N. J. ● Staley, E & Morse R. (1965), Modern Small Industry for Developing Countries, McGraw Hill Book Company. ● Elizabeth E. Bailey William J. Baumol : Deregulation and the Theory of Contestable Markets,1984, Volume 1 Issue 2 Yale Journal on Regulation. ● Reza Aboutalebi : The Taxonomy of International Manufacturing Strategies , Surrey Business School, University of Surrey, Guildford, UK e-mail: r.aboutalebi@surrey.ac.uk ● Joe Chen 111 8.4 A taxonomy of business strategies Lecture Notes: Industrial Organization ● G. Symeonids : Industrial Economics ,2011, London School of Economics & Political Science. ● Ahluwalia, I. J. (1985), Industrial Growth in India - Stagnation since Mid-sixties, Oxford University Press, New Delhi. ● Ahluwalia, I. J. (1991), Productivity and Growth in Indian Manufacturing, Oxford University Press, New Delhi. ● Desai, A. V. (1994), “Factors Underlying the Slow Growth of Indian Industry”, in Indian Growth and Stagnation - The Debate in India Ex. Deepak Nayyar, Oxford University Press. ● Vepa R. K. (1988), Modern Small Industry in India, Sage Publications. ● Srivastava, M.P. (1987), Problems of Accountability of Public Enterprises in India, Uppal Publishing House, New Delhi. ● Mohanty, Binode (1991), Ed. Economic Development Perspectives, Vol. 3, public Enterprises and Performance, Common Wealth Publishers, New Delhi. ● Jyotsna and Narayan B. (1990), “Performance Appraisal of PEs in India: A Conceptual Approach”, in Public Enterprises in India - Principles and Performance, Ed. Srivastave V.K.L., Chug Publications, Allahabad	

MCOM-DSC-516 Research Methodology in Commerce & Management

Total Hours: 60 **Credits: 4**

Course objectives	• Introduce students to the foundational concepts, types, and steps of research methodology and the process of identifying and formulating research problems. • Equip students with skills in research design, literature review, and various data collection methods, including sampling techniques. • Develop an understanding of data analysis, statistical tools, hypothesis testing, and the use of software like Excel and SPSS for data interpretation. • Foster knowledge of effective report writing, ethical practices in research, and plagiarism prevention techniques for responsible research conduct.	
Course outcomes	After successful completion of this course, students are expected to • Describe the fundamental concepts of research, differentiate types of research, and outline the steps involved in the research process. • Design a research study, conduct a literature review, select appropriate sampling techniques, and apply primary and secondary data collection methods. • Perform statistical analyses, including correlation, regression, and ANOVA, and apply hypothesis testing using Excel and SPSS software. • Prepare well-structured research reports with proper referencing and citations, and demonstrate awareness of ethical practices and plagiarism prevention in research.	
Unit	**Topic / Particular**	**Hours**
Unit I	**Introduction to Research and Research Methodology** • Research: Concept and Terminology • Meaning, Objectives, and Importance of Research • Types of Research • Features of Good Research • Steps in the Research Process • Research Methodology: Meaning and Overview • Identification, Selection, and Formulation of Research Problem • Formulation of Hypothesis	**15**
Unit II	**Designing and Conducting Research** • Formulation of Research Design • Literature Review: Purpose, Process, and Importance • Sampling Techniques: Meaning, Types, and Essentials • Steps in Sampling • Methods of Data Collection: Primary and Secondary • Collection of Primary Data: Observation, Questionnaire, and Interview Techniques • Collection of Secondary Data	**15**
Unit III	**Data Analysis and Interpretation** • Introduction to Statistical Analysis • Statistical Tools: Correlation and Regression Analysis • Statistical Tools: Analysis of Variance (ANOVA) • Introduction to Excel and SPSS Software • Hypothesis Testing: Concept and Process • Types of Hypothesis Tests	**15**

	• Steps Involved in Hypothesis Testing • Chi-Square Test • Techniques of Data Interpretation	
Unit IV	**Reporting and Ethical Practices in Research** • Report Writing: Meaning, Types, and Structure • Referencing and Citations: APA and MLA Styles • Report Writing Tools: Grammarly, Paraphrasing • Research Ethics and Responsible Conduct • Ethical Considerations in Data Collection and Reporting • Plagiarism in Research: Understanding and Avoidance • Plagiarism Checker Tools: Turnitin	**15**
Study Resources	• Kothari, C. R. (2017). Research Methodology: Methods and Techniques (4th revised edition). New Age International Publishers. • Panneerselvam, R. (2014). Research Methodology (3rd revised edition). PHI Learning Pvt. Ltd. • Desai, V. (2010). Research Methodology: Methods and Techniques. Himalaya Publishing House. • Singh, Y. K. (2010). Research Methodology: Methods and Techniques. Pearson Education India. • Kothari, C. R. (2010). संशोधनपद्धती: उपयोगीउपायविधा (Research Methodology: Useful Methods and Techniques). Nirali Prakashan. • Bhagat, R. B. (2015). संशोधनपद्धतीवप्रवाह (Research Methodology and Process). Maharashtra State Bureau of Textbook Production and Curriculum Research. • Pawar, P. V. (2015). संशोधनपद्धती (Research Methodology). Maharashtra State Board of Technical Education. • Borkar, D. G. (2010). संशोधनपद्धती (Research Methodology). Nirali Prakashan.	

Semester- II

MCOM-DSC-521 Case Studies in Strategic Management

Total Hours: 60 **Credits: 4**

<table>
<tr><td>Course objectives</td><td colspan="2">The objectives of this course are to enable the students to –
A case study helps in identifying and analysing the strategic challenges faced by an organization.
Case studies provide an opportunity to examine the strategic decision-making process within an organization.
These insights can be valuable for other organizations facing similar challenges or seeking to improve their strategic management approaches.</td></tr>
<tr><td>Course outcomes</td><td colspan="2">By the end of the course the students will be better able –
Understand the scope of the cases in real world.
To get an idea about the practical approach.
To get knowledge about the real approach about the strategic and its uses.</td></tr>
<tr><td>Unit</td><td>Topic / Particular</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Comprehensive cases on various strategic situations based on application of strategic management must be discussed and solved, based on topics covered in paper No DCS 1.

At least three cases on each unit are expected, and a minimum of 15 cases in all shall be studied during the semester.</td><td>60</td></tr>
<tr><td>Study Resources</td><td>Business policy and Strategic Management – Azhar Kazmi, Tata McGraw Hill, New Delhi
Marketing Strategy & Competitive Positioning by Hooley – Pearson Education, Delhi.
Business Policy and Strategic Management: Concepts and Applications,- Gupta, Gollakota, Shrinivasan- Prentice Hall India, New Delhi.
Strategic Management - P.SubbaRao, Himalaya Pub.New Delhi.
Strategic Management Concepts and Cases – Upendra Kachru, Excel Books, New Delhi.
Strategic Management - Francis Cherunilam, Himalaya Publishing House, New Delhi.
Strategic Management - B Hiriyappa, New Age International, New Delhi.
Strategic Management - V.S.P. Rao, Harikrishna, Excel Books, New Delhi
"Strategic Management: Indian Perspective" by Azhar Kazmi
"Strategic Management: The Indian Context" by M. Seshu Kumar.
Business Policy: Strategic Management - L.M.Prasad, Sultan Chand and Sons, New Delhi.
Concepts in Strategic Management and Business Policy –Thomas L.Wheelen and J.David Hunger
*Refer to latest editions of the given reference books</td><td></td></tr>
</table>

MCOM-DSC-522 Advanced Accountancy - II

Total Hours: 60 **Credits: 4**

<table>
<tr><td>Course objectives</td><td colspan="2">Introduce students to the methods of foreign branch accounting, including currency conversion and compliance with relevant accounting standards.
Familiarize students with specialized accounting practices, including the double accounts system, financial statement preparation for electricity companies, and government accounting systems.
Equip students with skills in accounting for construction contracts, lease transactions, and price level changes, following AS and Ind-AS standards.
Develop an understanding of emerging accounting practices, including responsibility, forensic, and environmental accounting, and their application in modern financial reporting.</td></tr>
<tr><td>Course outcomes</td><td colspan="2">By the end of the course the students will be better able –
Apply principles and techniques for converting foreign branch trial balances and preparing final accounts in accordance with AS 11 and Ind-AS 21.
Prepare financial statements under the double accounts system and for electricity companies, adhering to the Companies Act and Electricity Act requirements.
Demonstrate proficiency in contract accounting, lease accounting, and accounting for price level changes using both theoretical and practical approaches.
Describe the functions of responsibility, forensic, and environmental accounting, and explain their relevance to corporate reporting and accountability in India.</td></tr>
<tr><td>Unit</td><td>Topic / Particular</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>ACCOUNTING FOR FOREIGN BRANCHES
Converting Trial Balance of a Foreign Branch in reporting currency
Preparation of Foreign Branch Final Accounts for incorporating its results in Head Office books
Refer to the AS 11 “The Effects of Changes in Foreign Exchange Rates (revised)”, and Ind-AS 21 “The Effects of Changes in Foreign Exchange Rates”
(Theory and practical problems)

DOUBLE ACCOUNTS SYSTEM AND FINANCIAL STATEMENTS OF ELECTRICITY COMPANIES
[A] Double Accounts System
Meaning and Features of Double Accounts System -
Advantages and Limitations of Double Accounts System -
Revenue Account, Net Revenue Account, Capital Account, Balance Sheet under the Double Accounts System
(Theory and practical problems on preparation of Revenue Account, Net Revenue Account, Capital Account, Balance Sheet under the Double Accounts System)
[B] Financial Statements of Electricity companies -
Presentation of Financial Statements of Electricity companies in accordance with the requirements of Revised Schedule VI under the Companies Act.
Refer to the Electricity Act, 2003
(Theory and practical problems on preparation of Profit & Loss) Account and Balance Sheet under the Companies Act)</td><td>15</td></tr>
</table>

<table>
<tr><td>Unit II</td><td>ACCOUNTING FOR CONSTRUCTION CONTRACT
Introduction - Accounting Treatment - Percentage of completion method - completed contract method - Provisions for unforeseeable factors- Principles to be followed while taking credit for profit on incomplete contracts-
Valuation and disclosure of work in progress - Escalation clause
Preparation of Contract Account
Refer to the requirements of AS-7 “Construction Contracts (Revised)”, and Ind AS-11 “Construction Contracts”
(Theory and practical problems)</td><td>15</td></tr>
<tr><td>Unit III</td><td>DEVELOPMENTS IN ACCOUNTING
Accounting for Price Level Changes
Introduction, Inflation Accounting, Need
Methods of accounting for changing prices – (a) Current Purchasing Power method, (b) Current Cost Accounting Method
Preparation of Profit & Loss Account and Balance Sheet as per the Current Cost Accounting Method
(Theory and practical problems)
Responsibility Accounting -
Meaning, Features, Steps involved in Responsibility Accounting
Responsibility Centres
Advantages of Responsibility Accounting
(Theory only)
Forensic Accounting
Meaning, Features, and Scope of Forensic accounting
Role of Forensic accountant, and essential skills he should have
(Theory only)
Environmental Accounting –
Meaning and significance of Environmental accounting
Corporate environmental reporting in India
(Theory only)</td><td>15</td></tr>
<tr><td>Unit IV</td><td>LEASE ACCOUNTING
Concept of Leasing – Important steps in Leasing-
Advantages and Disadvantages of Leasing –
Types of Lease - Operating Lease- Finance Lease-
Accounting treatment of Operating Lease and Finance Lease
(Theory and practical problems)

GOVERNMENT ACCOUNTING SYSTEM
Meaning, Objects, Classification of Accounting heads, Procedure,
Role of C and A G of India,
Public Accounts Committee
(Theory only)</td><td>15</td></tr>
<tr><td>Study Resources</td><td>Books on Accounting - (Latest edition of the books)
Advanced Accounting – II, Dr. S. N. Maheshwari and Dr. S. K. Maheshwari, Vikas Publishing House, New Delhi
Corporate Accounting, Dr. S. N. Maheshwari, Viakas Publishing House</td><td></td></tr>
</table>

	Pvt. Ltd. New Delhi ● Advanced Accounting, Dr. Ashok Sehgal& Dr. Deepak Sehgal: Taxmann, New Delhi ● Advanced Accountancy – Vol. II , R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons ● Advanced Accounts, M. C. Shukla, T. S. Grewal & S.C. Gupta, S. Chand & Co Ltd. ● Advanced Accounts - Jain and Narang - Kalyani Publishers, Ludhiana ● Accountancy, Volume-I and II, Sr. K. Paul , New Central Book Agency, Kolkata ● Accounting Theory, R. K. Lele and Jawaharlal, Himalaya Publishers ● Accounting Theory, Dr. L. S. Porwal, Tata McGraw Hill. ● Accounting Text & Cases, Robert Anthony, D. F. Hawkins & K. A. Merchant- Tata McGraw Hill ● Accounting - Including Applicable Accounting Standards [CA-Intermediate (IPC – Group I)] – written by D. G. Sharma, publisher Taxmann Publications ● Advanced Accounting - Including Applicable Accounting Standards [CA-Intermediate (IPC)] – written by D. G. Sharma, publisher Taxmann Publications **Books on Accounting Standards Ind-AS and IFRS (Latest edition of the books)** ● Students Guide to Accounting Standards (CA/CMA Final) written by D S Rawat, published by Taxmann Publications ● Taxmann's "Indian Accounting Standards and IFRSs for Non-finance Executives" – written by T. P. Ghosh– publisher Taxmann Publications ● A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author : Amit Gupta (FCA) ● A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author : Dr. A.L.Saini Publisher – Snow White ● Accounting Standards (for CA-IPCC) Author : D. G. Sharma (for Taxmann) ● Accounting Standards (for CA Final) D. G. Sharma (for Taxmann) Edition ● Taxmann's "Illustrated Guide to Indian Accounting Standards and IFRSs" – written by Amitabh Mukherjee– publisher Taxmann Publications ● Taxmann's "Guide to Indian Accounting Standards converged with IFRSs" – written by T. P. Ghosh and CA Shrinivasn Anand – publisher Taxmann Publications ***Refer to latest editions of the given reference books***	

MCOM-DSC-523 Research Techniques for Commerce & Management

Total Hours: 60 **Credits: 4**

<table>
<tr><td>Course objectives</td><td colspan="2">• To provide students with a comprehensive understanding of applied research techniques and their significance in the fields of commerce and management, emphasizing the ethical considerations involved.
• To familiarize students with various research designs and data collection methods applicable to commerce and management studies, enabling them to formulate research problems effectively.
• To equip students with essential skills in data analysis, interpretation, and presentation, including the use of descriptive and inferential statistics as well as qualitative research methods.
• To develop students' competencies in research reporting and peer review processes, including the presentation of research findings in academic and professional settings.</td></tr>
<tr><td>Course outcomes</td><td colspan="2">By the end of the course the students will be better able –
• To define applied research in commerce and management and identify the key components of the research process, including ethical considerations.
• Demonstrate the ability to select appropriate research designs and data collection methods tailored to specific research problems in commerce and management.
• Students will be proficient in applying statistical analysis techniques, conducting hypothesis testing, and utilizing qualitative research methods to analyze and interpret data.
• Students will be capable of writing structured research reports, adhering to formatting and citation standards, and effectively communicating their research findings in various academic and professional contexts.</td></tr>
<tr><td>Unit</td><td>Topic / Particular</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Introduction to Applied Research Techniques
• Definition and importance of applied research in commerce and management
• Overview of the research process and its components.
• Ethical considerations in applied research
Types of Research and Research Problem Formulation
• Understanding different types of research approaches in commerce and management
• Exploring examples of applied research studies</td><td>15</td></tr>
<tr><td>Unit II</td><td>Research Design and Data Collection Methods
• Exploring research designs applicable in commerce and management studies
• Selecting appropriate data collection methods
Data Analysis, Interpretation, and Presentation
• Introduction to statistical analysis in research
• Descriptive statistics and measures of central tendency
• Hypothesis testing and inferential statistics
• Parametric and non-parametric tests
• Basics of qualitative research and data coding
Data visualization techniques</td><td>15</td></tr>
</table>

Unit III	**Research Reporting and peer Review** ● Advanced qualitative data analysis techniques ● Writing research reports ● Formatting and citation styles ● Peer review process and academic publishing ● Presenting research papers at conferences ● Effective communication of research findings	**15**
Unit IV	**Advanced Research Methods** ● Longitudinal research designs and panel data analysis ● Experimental design and control groups ● Case study research methods ● Social network analysis and social media research ● Action research in commerce and management ● Qualitative data collection methods: ethnography, phenomenology, grounded theory Quantitative data collection methods: online surveys, big data analysis	**15**
Study Resources	● "Applied Research Methods in Business and Management" by Paul D. Leedy and Jeanne Ellis Ormrod ● "Research Methods for Business Students" by Mark N.K. Saunders, Philip Lewis, and Adrian Thornhill ● "Research Methodology: A Step-by-Step Guide for Beginners" by Ranjit Kumar ● "Qualitative Research Methods for the Social Sciences" by Bruce L. Berg"Research Design ● Qualitative, Quantitative, and Mixed Methods Approaches" by John W. Creswell and J. David Creswell ● "Longitudinal Data Analysis" by Donald B. Rubin ● "Case Study Research: Design and Methods" by Robert K. Yin ***Refer to latest editions of the given reference books***	

MCOM-DSC-524 Managerial Decision-making Techniques- I

Total Hours: 30 **Credits: 2**

Course objectives	• To understand the decision-making process, its significance, and the factors influencing effective managerial decisions. • To introduce Operations Research concepts and their applications in improving managerial decision-making. • To equip students with the skills to formulate and solve Linear Programming (LP) models, including graphical solutions. • To familiarize students with transportation problem formulations and methods for finding optimal solutions.	
Course outcomes	By the end of the course the students will be better able – • Students will analyze decision-making environments and apply rational processes in managerial contexts. • Students will apply Operations Research methodologies to real-life managerial problems. • Students will formulate and solve Linear Programming models and interpret solutions effectively. • Students will formulate transportation problems and use various methods to find optimal solutions in practical scenarios.	
Unit	**Topic / Particulars**	**Hours**
Unit I	**Decision Making** • Meaning, Characteristics of decision making, Importance of decision making for a manager, Steps in rational decision-making process, Factors influencing decision making process • Decision-making environments- Decision-making under certainty, uncertainty and risk situations; Decision tree approach and its applications; Limits on Rational Decision Making,	**07**
Unit II	**Operations Research-** • Meaning and Significance of Operation Research in Managerial decision-making. • Scope and Applications of Operation Research in Managerial decision-making. (Theory questions)	**08**
Unit III	**Linear Programming:** • Introduction, Statements of LP Formulation of LP Slack and Surplus variables • L.P.P. Matrix form Basic solutions and Basic Feasible Solutions (B.F.S.) degenerate and Non-degenerate B.F.S. Fundamental Theorem of L.P P. (statement only). Reduction of a feasible solution of BFS standard form of LPP. • Mathematical formulations of LP Models for product-mix problems; solution by graphical method of solving LP problems for two variables (Theory and practical problems)	**07**
Unit IV	**Transportation Problem** • Introduction; Mathematical formulation of transportation problem • Finding initial feasible solution using Northwest Corner Rule; Vogel's Approximation Method and Least Cost Method;	**08**

	• Testing optimality using stepping-stone method and MODI method; (Theory and practical problems)	
Study Resources	• Decision System for Inventory Management Production Planning; Peterson & E.A. Silver; Wiley New York. • Introduction to Operation Research; B.E .Gillet ,Tata McGraw Hill: • Introduction to Operation Research; Frederick Shiller & Gerald J Liberman; Tata McGraw Hill edition • Introduction to Operations Research; Hillier, F.S. & Lieberman, G.J.; New Delhi: Tata McGraw-Hill. • Inventory Control Theory & Practices; Stan M.K.D.W. Miller; Prentice Hall of India. • Linear Programming; Hadley, G., New Delhi: Narosa Publishers. • Operations Research - An Introduction; Hamdy A. Taha; Mac-millan Pub. Co. Inc. • Operations Research Methods & Practice, Mustafi C.K., Wiley Eastern Ltd. • Operations Research; An Introduction; Taha Hamdy ; Prentice-Hall • Operations Research; Kanti Swaroop, P. K.Gupta& Man Mohan Sultan Chand & Co • Operations Research; S Kalawathy ; Vikas • Operations Research and Quantitative Techniques; Apte ; Excel Books • Operations Research for Management; Shenoy. G.V, U.K. Srivatsava& S.C. Sharma; Wiley Eastern Ltd. • Operations Research for Management, M.P. Gupta & J.K. Sharma, National Publishing House. • Operations Research; H..A.Taha , Prentice Hall India • Operations Research; V. K. Kapoor, Sultan Chand Co, New Delhi • Operations Research; Natarajan; Pearson • Operations Research; Sharma, J. K.; New Delhi: Macmillan Publishers India. • Operations Research; Panneerselvam, R.; Prentice-Hall of India, New Delhi • Operations Research; Sharma J K - Pearson • Operations Research; Singh &Kumar ; UDH Publisher • Principles Of Operations Research For Management; II Ed., Frank S. Budnick, Dennis Mc Leavy & Richard Mojena, ; Richard D. o Irwin Inc.. • Quantitative Methods and Operations Research; R. C. Gupta ; CBS Publishing • Quantitative Techniques - C.R. Kothari ;Nihas Publishing • Quantitative Techniques for Managers; Rubin & Lewin; Prentice Hall of India, New Delhi Operation Research; Swarup, Gupta & Man Mohan ; Sultan Chand • Quantitative Techniques in Management. Vohra, N.D. ; Tata McGraw-Hill, New Delhi: • Quantitative Techniques, L. C. Jhamb, Everest Publication	

MCOM-DSE-525(A) Marketing Management-II

Total Hours: 60 **Credits: 4**

Course objectives	• To introduce key marketing concepts, including the distinctions between markets, marketing, customers, and consumers, and to explore various types of customers. • To analyze consumer behavior and psychology, emphasizing the factors influencing consumer decisions and the importance of studying consumer behavior. • To understand marketing communication principles, including the role of advertising, the components of effective communication, and the process of persuasion in marketing. • To examine the consumer buying decision-making process and buyer behavior models, focusing on individual and industrial buyer behavior and the factors influencing purchasing decisions.	
Course outcomes	After successful completion of this course, students are expected to- • Students will differentiate between key marketing concepts and types of customers, enhancing their understanding of the market landscape. • Students will analyze the factors affecting consumer behavior and apply consumer psychology principles to real-world marketing scenarios. • Students will comprehend the components and importance of marketing communication, applying persuasive techniques in advertising and promotions. • Students will evaluate consumer buying processes and models, demonstrating an understanding of both individual and industrial buyer behavior and their implications for marketing strategies.	
Unit	**Topic / Particular**	**Hours**
Unit I	**Introduction** ● Introductory Concepts: Market, Marketing, Selling, Buying, Purchasing, Need, Wants and Demand, Products, Value, Cost and Satisfaction, Customer and Consumer. ● Difference between Customer and Consumer, ● Major Types of Customers	**15**
Unit II	**Consumer Behaviour and Consumer Psychology** ● Meaning, Definition, Characteristics, Nature & Importance of Consumer Behaviour ● Buying Roles: Initiator, Influencer, Decider, Buyer, User ● Customer Buying Motives ● Need of Studying Consumer Behaviour ● Environment and Consumer Behaviour- Factors Affecting Consumer Behaviour: Demographic, Socio-economic, Cultural, political & Technological **Consumer Psychology** ● Consumer Learning: Meaning, Definition, Nature, Basic Elements &Characteristics of Consumer Learning ● Consumer perception: Meaning, Definition, Nature & characteristics of Consumer Perception, Process of Perception Formation ● Consumer Attitude: Meaning, Definition, Nature & Characteristics of Consumer Attitude, Functions of Attitude. Formation of Attitude and Change in Attitude	**15**
Unit III	**Marketing Communication** ● Meaning & Definition of Communication ● Meaning, Definition & Importance of Marketing Communication	**15**

	- Components of Marketing Communication - Elements & Process of Marketing Communication - Role of Advertising in Marketing Communication - Message: Concept, Message Structure Presentation - Persuasion: Concept, Need & Importance of Persuasion, Weapons of Persuasion.	
Unit IV	**Consumer Buying Decision Making Process and Buyer Behaviour Models** - Major Factors influencing individual buyer behaviour - Consumer Buying Decision Process: Need Recognition, Information Search, Evaluation of Alternatives, Post purchase Behaviour - Definition of Industrial or Business Buyer, Difference Between Individual and Business Buyer - Buying Decision Process of Industrial Buyer: Awareness &Recognition, Specification& Research, Requests for Proposals, Evaluation of Proposals, Review Process, Placing the Order **Buyer Behaviour Models and Customer Value** - Howard-Sheth Model, The Nicosia Model, EKB Model, Webstar and Wind Model - Customer Perceived Value, Total Customer Satisfaction, Lifetime Customer Value - Customer Relationship and Loyalty	**15**
Study Resources	- Kumar: Conceptual Issues in Consumer Behavior : The Indian Context, Pearson - Education, New Delhi - Hawkins, Best and Coney, Consumer Behaviour,Tata McGraw Hill, New Delhi - David L Loudon and Albert J Della Bitta, Consumer Behaviour, 4/e, TMH, New Delhi - Schiffman, L.G and Kanuk L.LConsumerBehaviour, 8/e, Pearson Education, New Delhi - Roger D. Black Well et al, Consumer Behaviour, 9/e Thomson, New Delhi - K.K.Srivastava, Consumer Behaviour,Galgotia Publishing Co.New Delhi - Michael R.Solomon, Consumer Behaviour,5/e,PHI,New Delhi - Consumer Behaviour in Indian Perspective – Suja Nair – Himalaya Publishers, 2004 - Atish Singh- Consumer Behaviour- Himalaya Publishing House - Schiffman L G and Kanuk L L Consumer Behaviour, Prentice Hall New Delhi ***Refer to latest editions of the given reference books**	

MCOM-DSE-525(B) - Business Taxation – II

Total Hours: 60 **Credits: 4**

<table>
<tr><td>Course objectives</td><td colspan="2">

To provide a comprehensive understanding of Goods and Services Tax (GST), including its introduction, types, merits, demerits, and the various acts governing GST in India.
To explain the concepts of supply, tax liability, and the levy and collection of GST, including the time and value of supply and the implications of interstate and intrastate transactions.
To familiarize students with the registration process under GST, including the criteria for registration, maintenance of accounts, issuance of tax invoices, and compliance with GST return filing.
To explore the payment mechanisms for GST, including penalties for non-compliance, interest on delayed payments, and the legal ramifications of GST-related offences and penalties.

</td></tr>
<tr><td>Course outcomes</td><td colspan="2">By the end of the course the students will be better able –

Understand the fundamental principles of GST and the different types of taxes subsumed under it, enhancing knowledge of the tax structure in India.
Identify and apply the principles of supply and tax liability, demonstrating an understanding of the time and value of supply in various transactions.
Comprehend the GST registration requirements and procedures, ensuring compliance with record-keeping and filing obligations.
Navigate the payment processes for GST, including understanding penalties and offences, thus ensuring adherence to GST regulations.

</td></tr>
<tr><td>Unit</td><td>Topic / Particular</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Introduction to Goods and Services Tax (GST)

Introduction to GST,
Taxes to be subsumed
Merits and Demerits of GST
Types of GST

Central Goods and Services Tax Act, 2017, and
Maharashtra Goods and Services Tax, Act, 2017
Integrated Goods and Services Tax Act, 2017

Definitions given in – the Central Goods and Services Tax Act, 2017, and the Maharashtra Goods and Services Tax, Act, 2017.

Aggregate turnover, assessment, associated enterprises, business, capital goods, goods, composite supply, consideration, continuous supply of goods, continuous supply of services, exempt supply, input, input service, input tax credit, location of the recipient of services, location of the supplier of services, mixed supply, output tax, place of business, place of supply, principal, principal place of business, principal supply, recipient, reverse charge, services, supplier, voucher, Turnover in State or Turnover in Union territory, works contract, the Integrated Goods and Services Tax Act, 2017 export of services, import of goods, import of services, intermediary, location of the recipient of services, location of the supplier of services,

CGST vis-à-vis IGST –

</td><td>15</td></tr>
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<table>
<tr><td></td><td>Application of provisions of Central Goods and Services Tax Act under section 20 of the Integrated Goods and Services Tax Act</td><td></td></tr>
<tr><td>Unit II</td><td>Levy and collection of GST–
Meaning of supply,
Tax liability, Levy and collection of tax,
Composition levy,
Exemption from tax
Time and Value of Supply -
1 - Time of supply of goods, time of supply of services,
2 - Time of supply where there is a change in the rate of tax,
3 - Value of a supply of goods or services
4 -Inter-State supply, intra-State supply,
5- Place of Supply of goods or services or both; Zero rated supply</td><td>15</td></tr>
<tr><td>Unit III</td><td>Registration under the GST –
Persons liable for registration. Persons not liable for registration,
Compulsory registration, Exemption,
Procedure for registration, Deemed registration,
Cancellation of registration, Revocation of cancellation of registration,
Maintenance of Accounts and other records
Tax invoice, Time of issue of Tax Invoice,
Issue of Debit note and Issue of Credit note
Electronic ledger
Maintenance of Accounts and other records;
e-way bill
Audit of accounts
Returns of GST –
Types of returns, and furnishing returns,
Matching, reversal and reclaim of input tax credit,
Matching, reversal and reclaim of reduction in output tax liability. Annual return</td><td>15</td></tr>
<tr><td>Unit IV</td><td>Returns of GST –
Types of returns, and furnishing returns,
Matching, reversal and reclaim of input tax credit,
Matching, reversal and reclaim of reduction in output tax liability.
Annual return.
Payment of GST
Payment of tax, interest, penalty and other amounts.
Interest on delayed payment of tax -
Tax deduction at source; Collection of tax at source;
Collection of incorrect amount
Omission to collect GST
Offences and Penalties -
General principles for imposing Penalty
Penalties and offences under section 122 of the CGST Act
General penalties</td><td>15</td></tr>
</table>

Study Resources	**(Latest editions of the books, relevant for the assessment year under study are to be referred)** ● Central Goods and Services Tax Act, 2017 ● Integrated Goods and Services Tax Act, 2017 ● Maharashtra Goods and Services Tax, Act, 2017. ● Central Goods and Services Tax Rules, 2017 ● Maharashtra Goods and Services Tax, Rules, 2017. ● India GST for Beginners (2nd Edition, June 2017) (Paperback) by Jayaram Hiregange and Deepak Rao, publisher White Falcon Publishing ● GST Made Easy-Answer to All Your Queries on GST (Paperback) by CA Arpit Haldia, publisher TAXMANN ● Goods and Services Tax - Laws, Concepts & Impact Analysis (Paperback) by Dr.Sanjiv Agarwal and CA Sanjeev Malhotra, publisher Bloomsbury Publishing India Pvt. Ltd.New Delhi 110070 ● [Bloomsbury Publishing India Pvt. Ltd., DDA Complex, LSC , Building No.4, Second Floor, Pocket C-6&7, Vasant Kunj, New Delhi 110070, India] ● GST Manual (latest Edition), publisher TAXMANN ● GST Practice Manual, by CA Anoop Modi, CA Mahesh Gupta, publisher TAXMANN ● GST a Practical Approach by Vashishtha Chaudhari (IRS), CA Anshu Dalmia, CA ShaifalyGirdharwal, publisher TAXMANN ● GST – How to make your business GST ready, by V. S. Date, publisher TAXMANN ● Snow White Goods and Services Tax Law and Practice, by Dr. Sanjiv Agarwal and Sanjeev Malhotra (Latest Edition), publisher Snow White Publications Pvt. Ltd ● GUIDE TO G S T WITH G S T RATES, publisher Snow White Publications Pvt. Ltd ● Bharat"s Illustrated Guide to Goods & Service Tax, by Dr Harsh Vardhan, Bharat Law House Pvt. Ltd. ● Goods & Services Tax (Act with Rules), Publisher: Bharat Law House Pvt. Ltd.	

MCOM-DSE-525(C) Industrial & International Economics - II

Total Hours: 60 **Credits: 4**

<table>
<tr><td>Course objectives</td><td colspan="2">To explore the concept of industrialization in India, including its role, historical development, and patterns of growth within the industrial sector.
To analyze the structure of the industrial sector in India, focusing on the roles and performances of private and public sectors, as well as large and small-scale industries.
To identify and evaluate the challenges facing Indian industries, including the economic crisis, structural changes, and issues specific to private and public sector enterprises.
To examine government policies regarding deregulation, liberalization, and privatization, along with the critique of these policies and their impact on competition in the industry.</td></tr>
<tr><td>Course outcomes</td><td colspan="2">By the end of the course the students will be better able –
Gaining insights into the historical context and significance of industrialization in India, enhancing comprehension of its development trajectory.
Understanding the dynamics of the industrial sector, including the roles and performances of different types of enterprises and their contributions to the economy.
Identifying key problems affecting industrial growth in India, including industrial sickness and the need for balanced regional development.
Analyzing the implications of government deregulation and privatization policies on industrial competition and performance in India.</td></tr>
<tr><td>Unit</td><td>Topic / Particulars</td><td>Hours</td></tr>
<tr><td>Unit I</td><td>Industrialization in India
Introduction of Industrialization
The Role of Industrialization
Review of Industrial Development in India.
Pattern of Industrial Development In India</td><td>15</td></tr>
<tr><td>Unit II</td><td>Industrial Sector in India
Private Sector in India : Role, Private Sector
Corporate Giants, Role & Performance
Public Sector in India: Role, Importance of
Public Sector Enterprises & Performance.
Large And Small-Scale Industries: Role and
Performance
Some Major Industries In India</td><td>15</td></tr>
<tr><td>Unit III</td><td>Problems of Indian Industry
Problems of Industrial Development in India
Economic Crisis and Structural Changes in
Industries after 1991.
Problems of Private Sector Enterprises in India
Problems of Public Sector Enterprises in India
Problems of Small, Scale Industries in India
Industrial Sickness: Definition, Magnitude,
Causes, Consequences and Remedial Measures.
Problems of Dispersal and Decentralization of</td><td>15</td></tr>
</table>

	• Industries. • Need of Balanced Regional Development of • Industries	
Unit IV	**Government Deregulation of firms and Industry** • Deregulation , Liberalization & Privatization • Privatization :Evolution of Privatization Policy • In India & Its Methods • Critique of Privatization & Disinvestment • Competition Policy: Objectives , Difficulties Policy In Practice	**15**
Study Resources	• Indian Economy-Mishra & Puri (30th Ed) Himalaya publishing house. • Indian Economy: Gaurav Datta & Ashwini mahajan ,66th r. ed. S.chand . • Industrial Economics – Donald H. Hay, Oxford • Industrial Economics _ R.R.Barthwal,Wiley. • Industrial Economics- Francis Cherunilam,Himalaya . • Industrial Economics- Singh &Siddu, Himalaya. • Industrial Economics- Shrivastav,S Chand. • Safdar Hasmi Marg; New Delhi- 110001 (OnLilneWww.Irhrjournal.In). • An Introduction To Industrial Economics P.J.Divine,R.M.Jones, N.Lee,W.J.Tyson, George Allen & Unwin (1976) • The Indian Journal of Industrial Relations- A Review of Economic & Social Development, Shree Ram Center For Industrial Relation & Human Resources,	

MCOM-DSE-526 Internship / On the Job Training

Total Hours: 120 **Credits: 4**

Course objectives	● Enable students to apply concepts and theories to real-world business scenarios within different functional areas such as strategic management, advanced accountancy, information systems, costing methods, marketing and taxation ● Provide opportunities for students to develop practical skills essential for success in commerce-related roles, including financial analysis, data interpretation, decision-making, market research, strategic planning, and effective communication, through hands-on experience in various industry contexts. ● Facilitate interaction between students and professionals in diverse industries to help them gain insights into real-world business operations, build a professional network, and understand the practical implications of the subjects they have studied, thereby enhancing their employability and career prospects. ● Encourage critical thinking, innovative problem-solving, and the ability to navigate evolving business landscapes by applying concepts from strategic management, accountancy, marketing, and other relevant disciplines.
Course outcomes	After successful completion of this course, students are expected to ● Demonstrate the ability to effectively apply theoretical concepts and principles from subjects such as strategic management, advanced accountancy and marketing to analyze and address practical business challenges across various industry domains. ● Hone practical skills, including financial analysis, data interpretation, market research, decision-making, and effective communication, showcasing their competence in translating academic knowledge into actionable insights within real-world business contexts. ● Actively engage with professionals from different industries, demonstrating an expanded professional network, and an enhanced understanding of the diverse applications of commerce-related subjects, leading to improved employability and career opportunities. ● Exhibit the ability to identify, analyze, and creatively solve complex business problems. They will also display a proactive approach to adapting and thriving in dynamic work environments, reflecting their capacity to contribute effectively to evolving business scenarios using strategic management, accountancy, marketing, and economic concepts.

Areas in which Internship can be undertaken by students who are pursuing M. Com

1. Accounting Intern: Work with an accounting firm or a finance department in a company to gain hands-on experience in financial reporting, bookkeeping, and tax preparation.
2. Business Development Intern: Assist a business development team in researching market trends, identifying potential clients, and contributing to business growth strategies.
3. Marketing and Market Research Intern: Collaborate with marketing professionals to conduct market research, analyze consumer behavior, and develop marketing campaigns.

4. Human Resources Intern: Work with the HR department to understand recruitment processes, employee onboarding, training programs, and talent management.
5. Supply Chain and Logistics Intern: Gain insights into supply chain operations, inventory management, logistics coordination, and distribution networks.
6. Corporate Finance Intern: Join a corporate finance department to gain experience in financial planning, budgeting, and capital investment analysis.
7. Sustainability and Corporate Social Responsibility (CSR) Intern: Collaborate with sustainability teams to implement CSR initiatives, track environmental impact, and promote responsible business practices.
8. Project Management Intern: Work on various projects within a company, assisting in planning, coordination, and execution.
9. Business Analytics Intern: Join a data analytics team to analyze business data, generate insights, and support data-driven decision-making.
10. International Business Intern: Learn about global business practices, international trade, and cross-border operations by interning with an international business unit or consultancy.
11. Non-profit or NGO Intern: Gain experience in the financial management and fundraising aspects of non-profit organizations.
12. Start-up Intern: Work with a start-up company to experience the dynamic and fast-paced environment, contributing to various areas such as finance, marketing, or operations.

Students are Expected To refer to detailed guidelines regarding the internship which are available on college website