



ଓଡ଼ିଶା ରାଜ୍ୟ ମୁକ୍ତ ବିଶ୍ୱବିଦ୍ୟାଳୟ, ସମ୍ବଲପୁର, ଓଡ଼ିଶା
Odisha State Open University, Sambalpur, Odisha
Established by an Act of Government of Odisha.

Syllabus

MASTER OF COMMERCE (MCOM)

(Effective from Academic Session 2022-23)

Programme Objectives:

- To equip the learners with knowledge, skills and attitude to meet the requirements of the job market and/or to become self-sufficient.
- To develop critical appreciation regarding the concepts, principles and theories related to finance and accounting.
- To acquaint the learners with the emerging trends, contemporary issues and practices of the business houses in India and abroad.
- To provide the foundation for advanced studies and research in the related domain.

Programme Outcomes:

After successful completion of this programme the learners should be able to:

- State the general concepts, principles and theories related to finance and accounting.
- Pursue further Research in their chosen areas.
- Understand the ethical implication of business decision making and recognize ethical dilemmas.
- Demonstrate skilful application of the learnt concepts, principles and theories.
- Develop integrated strategies using a wide variety of tools and techniques to meet the emerging opportunities and challenges.

Duration of the Course: Minimum: 2 years, Maximum: 4 years.

Conduct of Classes: Weekend for 4 hours (preferably on Sundays)

Eligibility Criteria: Graduation or +3 PASS in any discipline.

Pedagogy: The Course shall be taught through the interactive, Self-guided Learning Materials, OERs as reference materials, Week-end Counselling Classes, Video Lectures, Project Works and Online classes (Both synchronous and asynchronous).

Programme Structure of MCOM

Course Code	Title of the Course	Credit
Semester - 01		
MCO 101	Organisational Theory and Behaviour	4
MCO 102	Business Environment	4
MCO 103	Managerial Accounting	4
MCO 104	Managerial Economics	4
Semester - 02		
MCO 201	Marketing Management	4
MCO 202	Financial Management	4
MCO 203	Indian Financial System	4
MCO 204	Entrepreneurship Development	4
Semester - 03		
MCO 301	Statistical Methods	4
MCO 302	Corporate Legal Framework	4
MCO 303	Computer Application in Business	4
MCO 304	Human Resource Management	4
Semester - 04		
MCO 401	Corporate Accounting	4
MCO 402	Tax Planning	4
MCO 403	Research Methodology	4
MCO 404	International Business	4
Total Cumulative Credits		64

DETAILED SYLLABUS
Semester 1

Course Code: MCO 101

Course Name: ORGANISATIONAL THEORY AND BEHAVIOUR

Course Objective: To develop a theoretical understanding among learners about the structure and behaviour of organisation as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

Block 01: Organisational Behaviour and Structure	
Unit 01	Meaning and Concept
Unit 02	Evolution of Organisational Behaviour
Unit 03	Models of Organisational Behaviour
Unit 04	Challenges of Organisational Behaviour

Block 02: Group Behaviour Taxonomy	
Unit 05	Formation of Groups
Unit 06	Types of Groups
Unit 07	Team Dynamics
Unit 08	Group Decision Making

Block 03: Motivation and Leadership	
Unit 09	Content Theories of Motivation
Unit 10	Process theories of Motivation
Unit 11	Leadership: Nature, Importance and Styles
Unit 12	Theories of Leadership

Block 04: Dynamics of Organisational Behaviour	
Unit 13	Attitude and Values
Unit 14	Personality
Unit 15	Perception
Unit 16	Stress Management

Learning Outcome: After completion of this course, learners will be able to demonstrate the applicability of the concept of organizational behaviour to understand the behaviour of people in the organisation and know the organisational behavior that integrate in understanding the motivation behind behaviour of people in the organisation.

References:

1. Dwivedi R. S., Human Relations and Organizational Behaviour – A Global Perspective, Macmillan, Delhi. (Recent Edition).
2. Mc Shane, S. L.; Glinow, M. A. V.; Sharma, R. R., Organisational Behaviour- Tata McGraw Hill Publishing Company Limited, New Delhi (Recent Edition).
3. Prasad L. M., Organisational Behaviour- Sultan Chand Publications.
4. Limarse V., Organisational Behaviour- Himalaya Publications.

Course Code: MCO 102
Course Name: BUSINESS ENVIRONMENT

Course Objective: To provide knowledge of the environment in which businesses operate, the economic operational and legal framework with particular application to the transaction of business.

Block 01: Overview to Business Environment	
Unit 01	Introduction to Business Environment
Unit 02	Composition and Scope of Business Environment
Unit 03	Changing Dimensions of Business Environment
Unit 04	Techniques of Environmental Scanning and Monitoring

Block 02: Business and Economic Environment	
Unit 05	Significance and Nature of Economic Environment
Unit 06	Economic System and Business Environment
Unit 07	Economic Reforms - Liberalisation
Unit 08	Economic Reforms – Privatisation

Block 03: Government and Business Legal Environment	
Unit 09	Government and Legal Regulations on Business
Unit 10	Changing Dimensions of Legal Environment in India
Unit 11	FEMA and Licensing Policy
Unit 12	Consumer Protection Act

Block 04: Social and Technological Environment	
Unit 13	Critical Elements of Socio-Cultural Environment
Unit 14	Business and Corporate Governance
Unit 15	Technological Advancement in shifting Business
Unit 16	Business Ethics and Corporate Social Responsibility

Learning Outcome: After completion of this course, learners will be able to outline various components of Business Environment, the impact of business environment on business activities, apply the knowledge to analyze the current situations and take prudent decisions, concept of corporate social responsibility, corporate governance and business ethics.

References:

1. Cheunilam, F., Business Environment: Text and Cases - Himalaya Publishing House, Mumbai.
2. Ghosh, P. K. and Kapoor, G. K., Business and Policy and Environment - Sultan Chand & Sons, New Delhi.
3. Datt, R. and Sundhram, K.P.M., Indian Economy - S. Chand & CO, New Delhi.
4. Dasgupta, A and Sengupta, N. K., Government and Business - Vikas Publishing House, New Delhi

Course Code: MCO 103
Course Name: MANAGERIAL ACCOUNTING

Course Objective: To acquaint learners with the Accounting concept, tools and techniques for managerial decisions. And enlighten learners on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.

Block 01: Management Accounting for Decision Making	
Unit 01	Introduction to Management Accounting
Unit 02	Tools for Financial Statement Analysis
Unit 03	Ratio Analysis
Unit 04	Cost Control and Cost Reduction

Block 02: Marginal Costing	
Unit 05	Introduction to types of Costing
Unit 06	Marginal, Absorption and Activity Based Costing
Unit 07	Cost Volume Profit Analysis
Unit 08	Break-Even Analysis

Block 03: Standard Costing	
Unit 09	Meaning, Nature and significance of Standard Costing
Unit 10	Setting up of Standards
Unit 11	Kinds of Variance
Unit 12	Variance Analysis

Block 04: Budgeting and Responsibility Accounting	
Unit 13	Budgeting – Concept and Classification
Unit 14	Budgetary Control
Unit 15	Responsibility Accounting: Meaning and Significance
Unit 16	Transfer Pricing –Purpose and Methods

Learning Outcome: After completion of this course, learners will be able to understand the importance of managerial accounting for successful businesses, provide accounting and cost information for internal decision making of the organisation.

References:

1. Maher, Michael W., Stickney, Clyde P., Weil, Roman L., Managerial Accounting - Holt-Sounders International Editions, New York.
2. J. Lewis Brown, Leslie R. Howard, Managerial Accounting and Finance - Machonald & Evans Ltd., London.
3. A.R. Ramanathan, N.L. Hingorani, T.S. Grewal, Management Accounting - Sultan Chand & sons, 5th Edition. 2003.
4. M Y Khan, PK Jain, Management Accounting - Tata McGraw hill, Fourth Edition, 2003.

Course Code: MCO 104
Course Name: MANAGERIAL ECONOMICS

Course Objective: To provide the learners with concepts and techniques used in economics and to enable them to apply the knowledge in business decision making.

Block 01: Introduction and Basic Concepts	
Unit 01	Nature, Scope and Objectives of Business
Unit 02	Economic Concepts
Unit 03	Basic Demand and Supply
Unit 04	Elasticity of Demand

Block 02: Analysis of Consumer Behaviour	
Unit 05	Concept of Utility and Indifference Curve
Unit 06	Consumer Behaviour and its Economic Implications
Unit 07	Meaning and concept of Consumer Equilibrium
Unit 08	Consumer Equilibrium and Demand Effects

Block 03: Production and Cost Analysis	
Unit 09	Role and Scope of Theory of Production
Unit 10	Law of Variable Proportion
Unit 11	Law of Return to Scale
Unit 12	Modern Theory of Cost Analysis

Block 04: Pricing Strategy and Market Structure	
Unit 13	Meaning and Scope of Pricing Strategy
Unit 14	Pricing Equilibrium under Perfect competition
Unit 15	Pricing under Oligopoly
Unit 16	Pricing under Monopoly and Monopolistic

Learning Outcome: After completion of this course, learners will be able to apply the knowledge of supply and demand to explain working of markets, know the changes in demand and supply that affect markets, understand the relationships between production and costs, know key characteristics and consequences of different forms of markets.

References:

1. H.I. Ahuja, Managerial Economics (Analysis of Managerial Decision Making), 9th Edition. Sultan Chand & Sons, New Delhi.
2. D.N.Dwivedi, Managerial Economics (eighth edition). Vikas Publishing House Pvt Ltd. New Delhi.
3. R.Cauvery & Others – Managerial Economics. S. Chand And Company, New Delhi, 2015.
4. Koutsoyiannis, A., Modern Microeconomics, Macmillan.

Semester 2

Course Code: MCO 201

Course Name: MARKETING MANAGEMENT

Course Objective: To outline key marketing concepts and its application to different markets, identify factors and processes essential for designing marketing strategy, analyse and examine the implementation of marketing concepts and strategy to firms.

Block 01: Nature and Scope of Marketing	
Unit 01	Introduction to Marketing
Unit 02	Marketing Environment
Unit 03	Marketing Mix and Market Segmentation
Unit 04	Consumer Behaviour and Decision Making

Block 02: Product and Pricing Decisions	
Unit 05	Concept and Classification of Products
Unit 06	Packaging, Labelling and Branding
Unit 07	Factors affecting price determination
Unit 08	Pricing policies and strategies

Block 03: Distribution Decisions	
Unit 09	Meaning, function and Types of distribution
Unit 10	Channel Management Decision
Unit 11	Retailing and Wholeselling
Unit 12	Physical Distribution Decisions

Block 04: Promotion Decisions	
Unit 13	Concept and Elements of Promotion Mix
Unit 14	Advertising and Personal selling
Unit 15	Sales Promotion, Publicity and Public Relation
Unit 16	Marketing Research

Learning Outcome: After completion of this course, learners will be able to coordinate the various marketing environment variables and interpret them for designing marketing strategy for business firms and illustrate market research skills for designing innovative marketing strategies for business firms.

References:

1. Philip Kotler, Marketing Management- Analysis Planning and Control, Prentice Hall of India, New Delhi,
2. Gupta, C.B., Nair Rajan N. 2002. Marketing Management, Sultan Chand & Sons, New Delhi
3. Varshney, R.L. and Gupta, S.L., 2000. Marketing Management : An Indian Perspectives, Sultan Chand & Sons, New Delhi
4. Chandrasekar K.S., Marketing Management Text and Cases, Tata McGraw- Hill Publication, New Delhi.

Course Code: MCO 202
Course Name: FINANCIAL MANAGEMENT

Course Objective: To expose with an in-depth understanding of the link between company decision-making and the operation of capital markets and importance of working capital management and the tools to manage it.

Block 01: Introduction to Financial Management	
Unit 01	Nature and Scope of Financial Management
Unit 02	Techniques of Time Value of Money
Unit 03	Measurement of Risk and Returns
Unit 04	Valuation of Securities

Block 02: Capital Budgeting and Capital Structure	
Unit 05	Nature and Methods of Capital Budgeting
Unit 06	Investment Evaluation Criteria
Unit 07	Capital Structure - I (Theories of Capital Structure)
Unit 08	Capital Structure -II (Capital Structure in Practice)

Block 03: Dividend Decisions	
Unit 09	Dividend Decisions: An Overview
Unit 10	Theories of Dividend - I (Walter's Model, Gordon's Model)
Unit 11	Theories of Dividend - II (MM Hypothesis)
Unit 12	Application of Dividend Policies

Block 04: Working Capital Management	
Unit 13	Estimation of Working Capital Requirement
Unit 14	Management of Cash
Unit 15	Management of Receivables
Unit 16	Management of Inventory

Learning Outcome: After completion of this course, learners will be able to understand finance in a better way along with giving them insight to practical management of long and short finance for real business houses.

References:

1. I.M. Pandey., Financial Management, Ninth ed., Vikas Publishing House, New Delhi.
2. Shapiro, Alan C., Multinational Financial Management- Prentice Hall of India Pvt. Ltd., New Delhi
3. Apte, P.G., International Financial Management- Tata McGraw-Hill Publishing Company Ltd, New Delhi.
4. P.c. Kulkarni, Financial Management- B.G. Sathyaprasad, Himalaya Publications, 2004.

Course Code: 203
Course Name: INDIAN FINANCIAL SYSTEM

Course Objective: To study the Indian financial system and regulatory mechanism of Securities Market and prepare the learners to know recent trends in financial system.

Block 01: Background of Financial System	
Unit 01	Indian Financial System: An Overview
Unit 02	Function and Structure of Financial System in India
Unit 03	Primary Market Organization
Unit 04	Secondary Market Organization

Block 02: Financial Intermediaries	
Unit 05	Nature, Type and Role of NBFCs
Unit 06	Investment Planning in Mutual Fund
Unit 07	Principles and Types of Insurance
Unit 08	Credit Control and Role of Banks

Block 03: Financial Instruments	
Unit 09	Concept of Capital Market Instruments
Unit 10	Money Market Instruments
Unit 11	Financial Derivatives
Unit 12	Bonds, Gold and Exchange Traded Fund

Block 04: Private Foreign Investment	
Unit 13	Types and Importance of FDI
Unit 14	Relationship between FII and FPI
Unit 15	Other form of investment (ECB, foreign currency exchange bond, etc.)
Unit 16	Regulatory bodies in financial market

Learning Outcome: After completion of this course, learners will be able to overview of operation financial system, their framework, non-banking financial institutions, sources of finance and RBI guidelines, concept of foreign investment and its importance.

References:

1. H.R Machiraju, Indian Financial Systems, Vikas Publishing House Pvt. Ltd.2002.
2. Bhattacharyya - Indian Financial System, Second Edition, Oxford University Press.
3. Khan, M.Y., Indian Financial System-Theory and Practice. New Delhi: Vikas Publishing House
4. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company

Course Code: MCO 204

Course Name: ENTREPRENEURSHIP DEVELOPMENT

Course Objective: To explain concepts of Entrepreneurship and build an understanding about business situations in which entrepreneurs act, analyse the process of entrepreneurial project development.

Block 01: Introduction to Entrepreneurship	
Unit 01	Concepts and Overview of Entrepreneurship
Unit 02	Evolution and Growth of Entrepreneurship in India
Unit 03	Role of Entrepreneurship in Economic Development
Unit 04	Framework of Entrepreneurship Theories

Block 02: Dimensions of Entrepreneurship	
Unit 05	Entrepreneurial Culture and Society
Unit 06	Social Entrepreneurship
Unit 07	Rural, Women and Tribal Entrepreneurship
Unit 08	Emerging Trends and Models of Corporate Entrepreneurship

Block 03: Development of Entrepreneurial Skills	
Unit 09	Entrepreneurial Characteristics and Skills
Unit 10	Idea Generation and Business Transformation
Unit 11	Business Process Re-engineering
Unit 12	Creativity and Problem Solving

Block 04: Support Systems for Entrepreneurs	
Unit 13	Sources of Finance and Capital
Unit 14	Institutional and Policy Support
Unit 15	Technological Support System
Unit 16	Product and Marketing Support for Entrepreneurs

Learning Outcome: After completion of this course, learners will be able to know about evaluation of Entrepreneurship development and its theories, identify the type of entrepreneur and the support systems for entrepreneur.

References:

1. C.S.V. Murthy, Entrepreneurial Development - Himalaya publishing house, 2015.
2. Dr.S.S. Khanka, Entrepreneurial Development - S. Chand & Company (pvt).Ltd, 2014.
3. Bhide, Amar V., The Origin and Evolution of New Businesses - Oxford University Press, New York.
4. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Himalaya Publishing House, Mumbai.

Semester 3

Course Code: MCO 301

Course Name: STATISTICAL METHODS

Course Objective: To acquire new skills on the applications of statistical tools and techniques for business decision making.

Block 01: Introduction to Statistics and Data Presentation	
Unit 01	Introduction and Scope of Statistics
Unit 02	Data Classification and Tabulation
Unit 03	Use of Statistical Tools
Unit 04	Data Presentation – Graphs and Charts

Block 02: Measures of Central Tendency and Dispersion	
Unit 05	Measures of Central Tendency – I (Mathematical Average)
Unit 06	Measures of Central Tendency – II (Positional Average)
Unit 07	Measures of Dispersion – I (Range, MD, SD)
Unit 08	Measures of Dispersion – II (Skewness and Kurtosis)

Block 03: Correlation and Regression	
Unit 09	Introduction, Types and Measurement of Correlation
Unit 10	Simple Regression
Unit 11	Multiple Regression
Unit 12	Parametric vs. Non- Parametric Test

Block 04: Time Series and Index Number	
Unit 13	Components of Time Series
Unit 14	Methods of Measurement of Trend
Unit 15	Construction of Index Number
Unit 16	Test for Index Number

Learning Outcome: After completion of this course, learners will be able to understand the key terminology, concepts tools and techniques used in business statistical analysis, provide practical exposure on calculation of measures of correlation and regression, understand the concepts of time series and its applications in different areas.

References:

1. Piegel M.D. Theory and Problems of Statistics. Schaum’s Outlines Series. McGraw Hill Publishing Co
2. Berenson and Levine. Basic Business Statistics: Concepts and Applications. Pearson Education.
3. Gupta, S.P., and Archana Gupta. Statistical Methods. Sultan Chand and Sons, New Delhi.
4. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.

Course Code: MCO 302
Course Name: CORPORATE LEGAL FRAMEWORK

Course Objective: To acquaint learners with the laws includes the rules, practices and regulations that govern the formation as well as the operation of corporate firms.

Block 01: Company Regulations	
Unit 01	Evolution of Company Act and its Subsequent Amendments
Unit 02	Incorporation of a Company
Unit 03	Memorandum of Association
Unit 04	Articles of Association and Prospectus

Block 02: Share Capital	
Unit 05	Meaning, Issue and Allotment of Shares
Unit 06	Transfer of Shares and Depository System
Unit 07	Declaration and Payment of Dividend
Unit 08	Types and Importance of Meetings of a Company

Block 03: Company Board	
Unit 09	Director: Legal Position and Appointment
Unit 10	Director: Powers and Duties
Unit 11	Functions and Jurisdiction of Managerial Personnel
Unit 12	Dissolution of a Company

Block 04: SEBI and Consumer Protection Act	
Unit 13	SEBI: Organisational Set up, Role and Functions
Unit 14	Features and Rights under Consumer Protection Act
Unit 15	Powers and Control of SEBI
Unit 16	Grievance Redressal Mechanism

Learning Outcome: After completion of this course, learners will be able to understand the necessary legal framework to be adopted in the day to day functions of the company, cover various facets of corporate law such as Meeting of the Board and its Powers; understand the process of winding up of the companies, role of the securities market regulator like SEBI.

References:

1. Hicks, Andrew & Goo S.H., Cases and Material on Company Law, Oxford University Press
2. Majumdar, A.K., and G.K. Kapoor, Company Law and Practice, Taxmann, New Delhi
3. Kannal, S., & V.S. Sowrirajan, Company Law Procedure, Taxman's Allied Services (P) Ltd., New Delhi
4. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications

Course Code: MCO 303

Course Name: COMPUTER APPLICATION IN BUSINESS

Course Objective: To provide computer skills and knowledge for commerce learners and to enhance the learner understands of usefulness of information technology tools for business operations.

Block 01: Computer Fundamentals	
Unit 01	Introduction to Computers
Unit 02	Windows Operating Systems
Unit 03	MS. Word, MS. PowerPoint and MS Excel
Unit 04	Application of Computer in Business Decision Making

Block 02: Application of Computer in Business Process	
Unit 05	Computerised Accounting System
Unit 06	Use of Spreadsheet in Business Application
Unit 07	Introduction to ERP
Unit 08	Graphs, Charts and Electronic Spreadsheet

Block 03: Management Information System (MIS)	
Unit 09	Basic Concepts and Applications in Business
Unit 10	Types and Components
Unit 11	Issues and Challenges
Unit 12	Role of MIS in Decision Making Process

Block 04: Database Management System (DBMS)	
Unit 13	Introduction to Database Management
Unit 14	Accounting System using DBMS
Unit 15	Generating Accounting Reports
Unit 16	DBMS in Business Decision Making

Learning Outcome: After completion of this course, learners will be able to gain familiarity with the concepts and terminology used in the development, implementation and operation of business application systems, develop the competence of database management.

References:

1. Boockholdt, J.L. Accounting Information System: Transaction Processing and Control, Irwin Mcraw-Hill.
2. Hall, J.A., Accounting Information System, South-Western College Publishing.
3. Gelinas, Ulric J., and Steve G. Sutton, Accounting Information System, South Western Thomson Learning.
4. Fundamentals of Data Managemnet –Saha RG- Himalaya Publishing House

Course Code: MCO 304
Course Name: HUMAN RESOURCE MANAGEMENT

Course Objective: To familiarise learners with the Human Resources management involving planning, placement and training, significance of performance appraisal and methods of compensation.

Block 01: Overview of HRM	
Unit 01	Evolution and Stages of HRM
Unit 02	Nature and Scope of HRM
Unit 03	Competencies of a HR Manager
Unit 04	Contemporary Challenges in HRM

Block 02: Human Resource planning	
Unit 05	Meaning of HRP
Unit 06	Job Evaluation
Unit 07	Job Analysis and Design
Unit 08	HR Effectiveness

Block 03: HR Recruitment and Development	
Unit 09	Recruitment
Unit 10	Selection
Unit 11	Training, Placement and Development
Unit 12	Performance Appraisal

Block 04: Compensation Management and HR Information System	
Unit 13	Compensation Management
Unit 14	Grievance and its Handling Procedure
Unit 15	Human Resource Information System and Personnel Audit
Unit 16	Human Resource Accounting

Learning Outcome: After completion of this course, learners will be able to effectively manage and plan key human resource functions within organizations, know about the performance appraisal and different methods and provide an idea about different compensation policies.

References:

1. Mondy, A. W. and Noe, R. M., Human Resource Management, Pearson Education.
2. Ashwathappa, “Human Resource Management”, TataMcGraw Hill, New Delhi, 1999.
3. Gupta, C.B., Human Resource Management, Sultan Chand & Sons, Delhi.
4. Chhabra, T.N., Human Resource Management, Dhanpat Rai & Co., Delhi.

Semester 4

Course Code: MCO 401

Course Name: CORPORATE ACCOUNTING

Course Objective: To enable the learners to have a comprehensive practice in the preparation of corporate accounts with the provisions of Company Act. To give them an exposure to calculate the value of Goodwill and shares.

Block 01: Introduction to Company	
Unit 01	Company: Meaning and Types
Unit 02	Issue of Shares and Forfeiture of Shares
Unit 03	Issue of Debentures and Forfeiture of Debentures
Unit 04	Issue of Right Share, Bonus Share and Buy Back of Share

Block 02: Final Accounts and Treatment of Goodwill and Shares	
Unit 05	Financial Statement as per Schedule 3 of Companies Act
Unit 06	Treatment of Dividend
Unit 07	Valuation of Goodwill
Unit 08	Valuation of Shares

Block 03: Concept of Amalgamation, Absorption and Reconstruction	
Unit 09	Forms and Types of Amalgamation
Unit 10	Methods of Amalgamation
Unit 11	Concept of Absorption
Unit 12	Internal Reconstruction and Its Accounting Treatment

Block 04: Liquidation of Companies	
Unit 13	Concept of Liquidation
Unit 14	Modes and Consequences of Liquidation
Unit 15	Liquidator's Final Statement of Accounts
Unit 16	List B Contributors

Learning Outcome: After completion of this course, learners will be able to understand about amalgamation, absorption and external reconstruction and gain an idea of liquidation of companies.

References:

1. S N Maheshwari, S K Maheshwari. Corporate Accounting. 5th ed : Vikas Publishing House.
2. Mohammed Hanif, Amitabha Mukherjee. Corporate Accounting. 1st .ed. : Tata McGraw - Hill Education.
3. M. C. Shukla, T.S. Grewal, S.C. Gupta. Advanced Accounts. 18th .ed : S.Chand Publishing. Vol. II.
4. Ashok Sehgal, Deepak Sehgal. Advance Accounting: Corporate Accounting. 6th. ed. : Taxmann Allied Services Pvt. Ltd. Vol. II

Course Code: MCO 402

Course Name: TAX PLANNING

Course Objective: To introduce the theoretical knowledge in the field of tax planning, provide and reinforce skills in calculating tax savings and in applying methods of tax planning in companies and financial institutions. To form system-related and professional competences.

Block 01: Introduction to Direct Tax	
Unit 01	Basic Concepts and Types
Unit 02	Heads of Income under ITA
Unit 03	Computation of Tax Liability
Unit 04	Deductions under ITA

Block 02: Corporate Tax Planning and Management	
Unit 05	Concept and types of Tax Planning
Unit 06	Corporate Tax Planning for Management Decisions
Unit 07	Corporate Tax Planning for Financial Decisions
Unit 08	Tax Management and Tax Administration

Block 03: Introduction to Indirect Tax	
Unit 09	Concept and types of Indirect Tax(s)
Unit 10	Pre-GST and Post-GST Indirect Tax System
Unit 11	Structure of GST Models
Unit 12	Functioning of GST council and GST Network

Block 04: GST Planning and Application	
Unit 13	Important terms and definition under GST
Unit 14	Levy and Collection of Tax under GST
Unit 15	Exemptions under GST Act
Unit 16	Procedure for Registration under GST

Learning Outcome: After completion of this course, learners will be able to identify the company's accounting and tax policy, adoption of financial decisions, selection of taxation regimes that enhance the efficiency of the company and learners will recognize potential opportunities for tax savings and tax planning.

References:

1. Dr. H.C.Mehrotra and Dr. S.P.Goyal, Income Tax Including Tax Planning and Management – Sahitya Bhawan publications.
2. Dr. Vinod K. Singhanian, “Income Tax Law and Practice”, Taxmann Publications Pvt. Limited, 2005.
3. Singhanian, Vinod K. and Monica Singhanian. Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
4. Ahuja, Girish. and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.

Course Code: MCO 403
Course Name: RESEARCH METHODOLOGY

Course Objective: To understand the importance of research in commerce, art of using different research methods and techniques and develop the skill of writing of research report.

Block 01: Introduction to Research	
Unit 01	Meaning, Types and Process of Research
Unit 02	Problem Identification and its Sources
Unit 03	Literature Review and Research Gap
Unit 04	Ethics in Research

Block 02: Research Design and Data Collection	
Unit 05	Theory of Sampling
Unit 06	Research Problem and Hypothesis
Unit 07	Qualitative, Quantitative and Mixed Research
Unit 08	Methods of Data Collection

Block 03: Tools and Techniques of Research	
Unit 09	Levels of Measurement
Unit 10	Descriptive Statistics
Unit 11	Correlation Analysis: Assumption and Application
Unit 12	Simple and Multiple Regression Analysis

Block 04: Statistical Analysis, Report Writing	
Unit 13	Statistical Packages, Languages and its Application in Research
Unit 14	Skill to Understand Research Paper Writing
Unit 15	Structure of a Research Report (Synopsis, Thesis and Project writing)
Unit 16	Citation and Referencing (viz. APA and MLA style)

Learning Outcome: After completion of this course, learners will be able to familiarise with research and research problems, understanding of the Quantitative and Qualitative Methods of research, ability to represent data in tabular as well as graphical manner; Skill to write Research paper; detailed knowledge about SPSS and its application.

References:

1. C.R.kothari and Gourav Garg, Research Methodology: Methods and Techniques – New Age International Publishers.
2. Chawla, Deepak and Neena Sondhi, Research Methodology: Concept and Cases, Vikas Publications.
3. Mark, N.K. Saunders and Philips Lewis, Research Methods for Business Students, 5th ed., Pearson Publishers.
4. Emory, C. William, Business Research Methods, 3rd edition, 1985, ,Homewood, Richard D. Irwin.

Course Code: MCO 404
Course Name: INTERNATIONAL BUSINESS

Course Objective: To provide a sound understanding of advanced practices in International Business and to prepare the learners enough capable to implement recent trends in International Business.

Block 01: Introduction to International Business	
Unit 01	Origin and Evolution of International Business
Unit 02	Theories of International Business
Unit 03	Strategies for Entering into International Market
Unit 04	Tariff and Non-Tariff Barriers

Block 02: International Policy and Regulation	
Unit 05	International Collaboration and Strategic Alliances
Unit 06	Unit 06: Regional Economic Integration (SAARC, NAFTA, etc.)
Unit 07	Unit 07: EXIM Policy
Unit 08	Unit 08: Balance of Payment

Block 03: International Business Environment	
Unit 09	International Monetary System
Unit 10	Foreign Exchange Market
Unit 11	Foreign Exchange Risk
Unit 12	WTO and Protectionism

Block 04: Promotion and Financing of Foreign Trade	
Unit 13	Foreign Direct Investment
Unit 14	IMF and World Bank
Unit 15	Changing Trends in Global Market
Unit 16	Environmental and Labour Issue

Learning Outcome: After completion of this course, learners will be able to know emerging issues in international business, impact of international business environment on foreign market operations, importance of foreign trade on Indian Market.

References:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: Tata McGraw-Hill.
2. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Routledge.
3. Cherunilam, Francis. International Business: Text and Cases. Prentice Hall of India Ltd.
4. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education.