

St.Aloysius' College(Autonomous),Jabalpur(M.P.)

Course		M.Com
Semester:		III
Compulsory/Elective:		Compulsory
Paper Title:		Advance Income Tax
Paper Code:		CC:301
Max Marks	Theory	Internal Assessment
50	40	10

Unit1	Income Tax: Introduction and Important Definitions, Determination of Income from Salaries and Income from Salaries (Retirement): Income from House property: Determination and Property owned by co-owner, Unrealized Rent and Arrears of Rent. Interest of pre-construction period
Unit2	Income from Business or Profession: Determination of Income of certain business or profession on presumptive basis Depreciation. Capital Gains: Exempted Capital gains and Computation. Income from Other sources and Determination
Unit3	Clubbing of Income and Deemed Incomes, Set-off and Carry forward of Losses. Deduction from Gross total Income. Computation of Total Income of Individual and Tax Liability of Individual. Assessment of Hindu Undivided Family and Tax liability of HUF.
Unit4	Assessment of Partnership Firm. Assessment of Company, Minimum Alternative Tax (MAT) & calculation of Tax liability of company, Assessment of Co-operative society.
Unit5	Deduction of Tax at Source, Advance Payment of Tax, Tax Recovery and Refund, Form No. 16, 16A, 16B, Filing of Challan and Payment of Advance Tax. Tax Procedure of Assessment, Filling and Filing of ITR Forms, Income Tax Administration. Appeal and Revision, Penalties and Prosecution.

Suggested Readings:

1. Student Guide to income tax, Sighania V.K. Taxman, Delhi
2. Income Tax Law & Practice, R. K. Gour & Narang, Kalyani Publisher, Mumbai
3. Income Tax R.B.D. Publishing House, Sharma, Shah, Agrawal, Mangal Jain & Modi, New Delhi
4. Income Tax Procedure & Practice, Satish Printers, Shripal Saklecha & Anit Saklecha
5. Income Tax Procedure & Practice, Sahitya Bhavan Publication, H.C. Mehrotra & S.P.Goyal
6. Income Tax Law & Practice, SBPD Publications, Dr. R.K.Jain

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Course		M.Com
Semester:		III
Compulsory/Elective:		Compulsory
Paper Title:		Business Environment
Paper Code:		CC:302
Max Marks	Theory	Internal Assessment
50	40	10

Unit1	Theoretical Framework of Business Environment: Concept, Significance and nature of business environment, Elements of environment - internal and external; Changing dimensions of business environment, Liberalization, Privatization and Globalization.
Unit2	Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies. Industrial policy and licensing policy, fiscal policy, Monetary policy, EXIM policy.
Unit3	Problems of Growth: Unemployment; Poverty; Regional imbalances, Social Injustice; Inflation: Parallel Economy, Industrial Sickness.
Unit4	Socio, Cultural & International Environment: Social responsibility of business, Characteristic, Components, Scope, relationship between society and business, Socio-cultural business Environment, Social Groups, International Monetary Fund (IMF), Foreign Investment in India.
Unit5	Technological Environment: Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of Ecommerce, Electronic Banking, Franchise Business.

Suggested Readings:

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi
2. Ahluwalia, IJ.: Industrial Growth in India, Oxford University Press Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy. Vikas Publication, New Delhi

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Course		M.Com
Semester:		III
Compulsory/Elective:		Compulsory
Paper Title:		Entrepreneurship, Innovation & Start-ups
Paper Code:		CC:303
Max Marks	Theory	Internal Assessment
50	40	10

Unit1	Introduction to Entrepreneurship: Entrepreneurs, entrepreneurial personality and intentions, characteristics, traits and behavioral, entrepreneurial challenges. Entrepreneurial Opportunities: Opportunities, discovery/ creation, Pattern identification and recognition for venture creation: prototype and exemplar model, reverse engineering.
Unit2	Entrepreneurial Process and Decision Making: Entrepreneurial ecosystem, Ideation, development and exploitation of opportunities; Negotiation, decision making process and approaches. Effectuation and Causation.
Unit3	Entrepreneurial Behaviour: Innovation and Entrepreneurship, Social Responsibility. Entrepreneurial Development Programme: Entrepreneurial Development Programme relevance and achievements, role of Government in organising such programmes. Critical Evaluation.
Unit4	Crafting business models and Lean Start-ups: Introduction to business models; Creating value propositions-conventional industry logic, value innovation logic; customer focused innovation; building and analyzing business models; Business model canvas, Introduction to lean startups. Business Pitching.
Unit5	Organizing Business and Entrepreneurial Finance: Evolution of Organisation, sources and selection of venture finance options and its managerial implications. Policy Initiatives and focus: Role of institutions in promoting entrepreneurship.

Suggested Readings:

1. Rabindra N Kanungo "Entrepreneurship and innovation", Sage Publications, New Delhi, 1998
2. Peter F Drucker, Innovation and Entrepreneurship
3. EDI "Faculty and External Experts- A Hand Book for New Entrepreneurs Publishers: Entrepreneurship Development Institute of India, Ahmadabad, 1986.
4. Philips Bonefiel and Sharma (2011), Social Entrepreneurship, Global vision publishing house, New Delhi
5. Ries Eneeric(2011), The lean Start-up How constant innovation creates radically successful businesses, Penguin Books Limited
6. Blank Steve (2013), The Startup Owner's Manual The Step by Step Guide for Building a great Company K&S Ranch Carter and D. Jones-Evans,
7. Enterprise and small business- Principal Practice and Policy, Pearson Education (2006)

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Course		M.Com
Semester:		III
Compulsory/Elective:		Elective
Group:		FINANCE
Paper Title:		Portfolio Management
Paper Code:		FE:05
Max Marks	Theory	Internal Assessment
50	40	10

Unit1	Portfolio Management: Meaning Importance, objectives and various issues in Portfolio construction.Revision of portfolio and evaluation
Unit2	Portfolio Analysis: Estimating rate of return and standard deviation of portfolio returns, Effects of combining securities, Markowitz risk-return optimisation.
Unit3	Single Index Model: Portfolio total risk, Portfolio market risk and unique risk, Sharpe's optimization solution
Unit4	Capital Market Theory: Capital market line, Security market line; Risk free lending and borrowing, recent development Factor Models: Arbitrage pricing theory, principle of arbitrage, arbitrage portfolios; two factors and multi factors models
Unit5	Portfolio Construction: Techniques of Portfolio Construction Portfolio Performance Evaluation: Measure of return, risk adjusted measures of performance evaluation, market timing, evaluation criteria and procedures. Market efficiency: Concept, importance and status of Indian Capital Market.

Suggested Readings:

1. Prasanna Chandra: Investment Analysis and Portfolio Management, McGraw Hill, Fifth Edition
2. Strong, Robert: Portfolio construction: Management and protection, prentice Hall, Delhi.
3. Barua, Raghunathan and Verma: Portfolio Management, TataMcGraw Hill, Delhi
4. Clark, James Francis: Investment- Analysis and Management, McGraw Hill, International Edition, New York
5. Fisher & Jordon: Security Analysis and Portfolio Management
6. Jack clark Francis: Management of Investments Mc Graw hill
7. Boltem: Security analysis and Portfolio Management

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Course		M.Com
Semester:		III
Compulsory/Elective:		Elective
Group:		MARKETING
Paper Title:		Service Marketing Management
Paper Code:		ME:05
Max Marks	Theory	Internal Assessment
50	40	10

Unit1	Introduction to Services Marketing: Importance of service sector, Nature and types of services, Difference between services and goods marketing, services marketing triangle. Services as a marketing concept: factors, for the growth of service sector; characteristics of services; dimensions of services; classification of services.
Unit2	Environment for services marketing: Macro and Micro Environment, Understanding service customers- Models of service consumer behavior, Customer expectations and perception, Service quality and Gap Model.
Unit3	Market Segmentation and Selection: Concept and importance Basis for market Segmentation, Service market Segmentation, Targeting and position. Market Information System, Marketing Research – Process and Significances
Unit4	Services Marketing Mix: Need for expanded marketing mix, Planning for service offer, Pricing, Promotion and distribution of service; Management of people, Process and physical evidence; Matching of demand for and supply of services.
Unit5	Service Marketing Applications: Marketing of financial, hospitality, hospital, tourism and educational services, International marketing of services and GATS.

Suggested Readings:

1. Christopher H.Lovelock:Service Marketing:Prentice Hall:New Jersey.
2. Payne Adrian: The Essence of service Marketing, Prentice Hall,New Delhi.
3. Zeithaml, Gremler, Bitner, and Ajay Pandit, Services Marketing. Tata McGraw-Hill, 4th ed., 2008.
4. Lovelock, Services People, Technology and Strategy, Pearson Education, 5th ed., 2007.
5. Baron S and Harris K, Services Marketing: Text and Cases, Palgrave, 2003
6. Rajendra Nargundkar, Services Marketing: Text and Cases, Tata McGraw-Hill, 2nd ed., 2007.
7. Harsh V Verma, Services Marketing: Text and Cases, Pearson Education, 2008.
8. Rama Mohana Rao, Services Marketing, Pearson Education
9. Ramaswamy Marketing Management-Mc Graw Hill.

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Course		M.Com
Semester:		III
Compulsory/Elective:		Elective
Group:		TAX PROCEDURE
Paper Title:		Central, Provisional & Local Tax
Paper Code:		TE:05
Max Marks	Theory	Internal Assessment
50	40	10

Unit1	General Study of Madhya Pradesh Excise Duty Act. Rates and calculation of duty collected on intoxicants issued from ware house, M.P. Excise Duty: Practical Problem
Unit2	Main provisions of Professional Tax, Persons Covered under Professional Tax, Rates of Professional tax and depositing liability, Practical Problems
Unit3	Types of Assets-Assets Management. Meaning of Ownership process to check the ownership on Asset. Meaning and Registration of Prakosht
Unit4	Registration of properties, Procedure or registration, Registration Authority, stamp duty on registration, Name transfer after registration Performa of agreement for Purchase-Sale of property, Performa of registry of property, Guideline Meaning importance procedure of determination of guideline, uses of guideline
Unit 5	Introduction of Municipal Tax, History, Object and types. Types of Local Taxes. Collection of Local Tax.

Suggested Readings:

1. Shripal Saklecha & Anit Saklecha, Various Provincial and Local Taxes, Sateesh Printer

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Course		M.Com
Semester:		III
Compulsory/Elective:		Open Elective
Paper Title:		Human Resource Management
Paper Code:		OE:02
Max Marks	Theory	Internal Assessment
50	40	10

Unit1	Human resource management: concepts, perspectives, structure and role of human resource manager. Human Resource planning: Job analysis and job description. Recruitment and selection process, RPO (Recruitment Process Outsourcing).
Unit2	Socializing the new employee, employee training and development, performance evaluation and potential appraisal, Job evaluation, compensation and reward system.
Unit3	Knowledge Management: Introduction, Objective, Knowledge Resources, need for knowledge management, Processes and approaches and Case Study. Knowledge Process Outsourcing (KPO).
Unit4	Industrial Relation: Concept, approaches, importance, objective and principles of industrial relations. Trade Union Concept: Objectives, Significance, functions and types, problem of labor movements in India, Industrial Dispute Management.
Unit5	Industrial Psychology: Concept, functions and importance. Place of psychology in Industry. Group Dynamics: meaning, goals, characteristics, classification and advantages of group, Essentials of group formation, Group Cohesiveness: Managing group conflicts.

Suggested Readings:

1. Udai Parikh, Oxford & IBH Publishing Co Pvt.Ltd, 3rd edition edition, 1 January 2017
2. Shashi K Gupta & Rosy Joshi, Kalyani Publishers
3. Gaurav and Sankalp. Sahitya bhavan Publication
4. G.S. Sudha, Ramesh Book depot, 2009
5. Bhagoliwal, Sahitya Bhawan publications