

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

Course		M.Com	
Semester :		I	
Compulsory/ Elective:		Compulsory	
Paper Title:		Management Concepts and Organization Behaviour	
Paper Code:		CC: 101	
Max Marks	Theory	Internal Assessment	Number of Credits
50	40	10	5

Unit 1	<p>School of Management Thought: Scientific Process, human behavior and social system school; decision theory school; Quantitative and system school; Contingency theory of management; Functions of manager.</p> <p>Managerial Functions: Planning – Concept, significance, types ; organizing – concept, principles, theories, types of organization, authorities, responsibilities , power, delegation, decentralization; staffing; direction; coordinating; control-nature, process and techniques.</p>
Unit 2	<p>Organizational behavior – Concept and significance ; Relationship between management and Organizational behavior ; Emergence and ethical perspective; Attitudes; Perception ; Learning ; Personality ; Transaction analysis.</p> <p>Motivation: Process of Motivation ; Theories of motivation – need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, Mc Clelland's learned need theory, Victor Vroom's expectancy theory , Stacy Adams equity theory.</p>
Unit 3	<p>Group Dynamic and Team Development: Group dynamics – definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle – centered approach to learn development.</p> <p>Leadership: Concept; Leadership styles; Theories – trait theory , behavioral theory, Fielder's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.</p>
Unit 4	<p>Organizational conflicts: Dynamics and management; Sources, Patterns, levels, and types of conflict: Traditional and modern approaches to conflict: Functional and dysfunctional organizational conflicts; Resolution of conflict.</p>
Unit 5	<p>Interpersonal and Organizational Communication: concept of two – way communication ; communication process; Barriers to effective communication ; Types of organizational communication ; Improving communication ; Transactional analysis in communication .</p> <p>Organizational Development: Concept; Need for change, resistance to change; Theories of planned change; Organizational Diagnosis; OD intervention.</p>

Suggested Readings

1. Shukla , Madhukar. Understanding Organisation : Theory and Practice in India . Prentice Hall New Delhi
2. Robbin Stephen P. Organizational Behavior Prentice Hall New Delhi

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

Course		M.Com	
Semester :		I	
Compulsory/ Elective:		Compulsory	
Paper Title:		Managerial Economics	
Paper Code:		CC: 102	
Max Marks	Theory	Internal Assessment	Number of Credits
50	40	10	5

Unit 1	<p>Nature and scope of managerial economics: objective of a firm, economic theory and managerial theory, managerial economist's role and responsibilities.</p> <p>Fundamental economic concepts- incremental principle, opportunity cost principle, discounting principle, equi-marginal principle.</p>
Unit 2	<p>Demand analysis: individual and market demand functions, law of demand, determinants of demand, elasticity of demand- its meaning and importance, price elasticity, income elasticity and cross elasticity, using elasticity in managerial decision.</p> <p>Theory of consumer choice: cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk, demand estimation for major consumer durable and non-durable products, demand forecasting techniques.</p>
Unit 3	<p>Production theory: production function- production with one and two variable inputs, stages of production, economies of scale, estimation of production function, cost theory and estimation, economic value analysis, short and long run cost functions- their nature, shape and inter-relationship, law of variable proportions, law of return to scale.</p>
Unit 4	<p>Price determination under different market conditions: characteristics of different market structures, price determination in firms equilibrium in short run and long run under perfect competition, monopolistic competition, oligopoly and monopoly.</p> <p>Pricing practices: methods of price determination in practice, pricing of multiple products, price discrimination, and international price discrimination and dumping, transfer pricing.</p>
Unit 5	<p>Business cycles: nature and phases of a business cycle, theories of business cycles- psychological, profit, monetary, innovation, Cobweb, Samuelson and Hicks theories</p> <p>Inflation: definition, characteristics and types, inflation in terms of demand-pull and cost-push factors, effects of inflation.</p>

Suggested Readings:

1. Baumol, William J: Economic Theory and Operations Analysis, Prentice Hall, London.
2. Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
3. Chopra, O.P: Managerial Economics, Tata McGraw Hill, Delhi.
4. Varshney RL And Maheshwari KL: Managerial Economics, Sultan Chand And Sons, New Delhi
5. Dwivedi DN: Managerial Economics, Vikas Publishing House, New Delhi.

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

Course		M.Com	
Semester :		I	
Compulsory/ Elective:		Compulsory	
Paper Title:		Financial and Cost Accounting	
Paper Code:		CC: 103	
Max Marks	Theory	Internal Assessment	Number of Credits
50	40	10	5

Unit 1	Introduction –nature scope and importance of financial accounting, basic accounting concepts and conventions, Recognition of revenues and expenses, accounting cycle and accounting equations, GAAP and accounting standards – Indian and international. Accounting books and final accounts: journal, cash book, sales book, purchase book etc., preparation trial balance profit and loss account and balance sheet.
Unit 2	Bank Reconciliation Statements. Final accounts of non-profit organization. Valuation of goodwill and shares.
Unit 3	Accounting for issue and redemption of shares and debentures. Final accounts of companies – An overview.
Unit 4	Cost accounting: Meaning, importance and scope of cost accounting, elements of cost-material, labour and overheads costs, methods and type of costing, cost classification, cost sheet.
Unit 5	Cost Ascertainment: Unit Costing, Job costing, Process Costing, Contract Costing Differential costing, incremental costing, and product line costing. Reconciliation of cost and financial accounting

Suggested Readings:

1. Gupta,R.L., Advanced financial Accounting , S.Chand and Company,New Delhi.
2. Shukla M.C., and T.S.Grewal;Advanced Accountancy,S.Chand and company, New Delhi.
3. Dearden,J & S.K.Bhattacharya,Accounting for management , Vikas Publishing House, New Delhi
4. Monga J.R. Advanced financial Accounting, Mayur Paperbacks,Noida.
5. Beams,F.A. Advance Accounting ,Prentice Hall,New Jersey.

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

Course		M.Com	
Semester :		I	
Compulsory/ Elective:		Elective	
Group:		Finance Group	
Paper Title:		Financial Management	
Paper Code:		FE:01	
Max Marks	Theory	Internal Assessment	Number of Credits
50	40	10	4

Unit 1	<p>Financial Management: Meaning, nature, scope of finance, Financial goal- profit v/s wealth maximization.</p> <p>Finance functions: investment, financing and dividend decisions.</p>
Unit 2	<p>Capital Budgeting: Nature and investment decisions, Investment evaluation criteria- net present value, internal rate of return, profitability index, payback period, accounting rate of return, NPV and IRR comparison, Capital rationing, Risk analysis in capital budgeting.</p>
Unit 3	<p>Operating and Financial Leverage: Measurement of leverages, Effects of operating and financial leverage on profit, Analyzing alternate financial plans, Combined financial and operating leverage.</p> <p>Capital Structure Theories: Traditional and M.M. hypothesis- without taxes and with taxes, Determining capital structure in practice.</p>
Unit 4	<p>Cost of Capital: Meaning and significance, Calculation of cost of debt, preference capital, equity capital and retained earnings, Combined Cost of Capital (weighted) Cost of equity and CAPM.</p> <p>Dividend Policies: Issues in dividend decisions, Walter's Model, Gordon's Model, M-M Hypothesis, dividend and uncertainty, relevance of dividend, Dividend policy in practice, Forms of dividends, Stability in dividend policy, Corporate dividend behavior.</p>
Unit 5	<p>Management of Working Capital: Meaning, significance and types of working capital, Calculating operating cycle period and estimation of working capital requirements, Financing of Working Capital and norms of bank finance, Sources of Working Capital, Factoring services, Various Committee re, Dimensions of Working Capital Management.</p> <p>Management of Cash, receivables and inventory.</p>

Suggested Readings:

1. Chandra, Prasanna, Financial Management, Tata Mc Graw Hill, Delhi.
2. Pandey I.M., Financial Management, Vikas Publishing House, Delhi.
3. Khan M.Y., Jain P.K., Financial Management, Tata Mc Graw Hill, Delhi.
4. Van Horne J.C., Financial Management and Policy, Prentice Hall, Delhi.

St. Aloysius' College (Auto.) Jabalpur (M.P.)

Course		M.Com	
Semester :		I	
Compulsory/ Elective:		Elective	
Group:		Finance	
Paper Title:		Financial Institutions and Markets	
Paper Code:		FE:02	
Max Marks	Theory	Internal Assessment	Number of Credits
50	40	10	4

Unit-I	<p>Introduction: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system- an overview</p> <p>Financial Markets: Money and capital markets; Money market- meaning, constituents, functions of money market; Money market instruments- call money, treasury bills, certificate of deposits, commercial bills, trade bills.; Recent trends in Indian money market; Capital market- primary and secondary markets; Depository system; Government securities market; Role of SEBI- an overview; Recent developments</p>
Unit-II	<p>Reserve Bank of India: Organization, Management and functions; Credit creation and control; Monetary Policy</p> <p>Commercial Banks: Meaning, functions, management and investment policies of commercial banks; Present structure; E-banking and e-trading; Recent developments in commercial banking</p> <p>Development Banks: Concept, objectives and functions of development banks; Operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI; State development banks, State financial corporations</p>
Unit-III	<p>Insurance Sector: Objectives, role, investment practices of LIC and GIC; Insurance Regulatory and Development Authority-role and functions</p> <p>Unit Trust of India: objectives, functions and various schemes of UTI; Role of UTI in industrial finance</p>
Unit-IV	<p>Non-Banking Financial Institutions: Concept and role of non-banking financial institutions: Sources of finance; Functions of non-banking financial institutions; Investment policies of non-banking financial institutions in India.</p> <p>Mutual Funds: Concept, performance appraisal, and regulation of mutual funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India-an overview</p>
Unit-V	<p>Merchant Banking: Concept, functions and growth; Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India</p> <p>Interest Rate Structure: Determinants of interest rate structure; Differential interest rate; Recent changes in interest rate structure</p> <p>Foreign Investments: Types, trends and implications; Regulatory framework for foreign investments in India</p>

Suggested Readings:

1. Awadhani, Investment and Securities Markets in India, Himalaya Publications, Delhi.
2. Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
3. Averbach, Robert D: Money Banking and Financial Markets; MacMillan, London.

St. Aloysius' College (Auto.) Jabalpur (M.P.)

Course		M.Com	
Semester :		I	
Compulsory/ Elective:		Elective	
Group:		Marketing Group	
Paper Title:		Marketing Management	
Paper Code:		ME:01	
Max Marks	Theory	Internal Assessment	Number of Credits
50	40	10	4

Unit-I	<p>Introduction: Concepts, nature, scope and importance of Marketing; Marketing Concepts and its evolution; Marketing Mix; Strategic Marketing Planning- An overview</p> <p>Marketing Analysis and Selection: Marketing environment- macro and micro components and their impact on marketing decisions; Market Segmentation and positioning; Buyer behavior; Consumer versus organizational buyers; Consumer decision making process</p>
Unit-II	<p>Product Decisions: Concept of a product; Classification of products; Major product; Product line and product mix; Branding; Packaging and labeling; Product life cycle-strategic implication; New product development and consumer adoption process.</p>
Unit-III	<p>Pricing Decisions: Factors affecting price determination; pricing policies and strategies; Discounts and rebates.</p> <p>Distribution Channels and Physical Distribution Decisions: Nature, Functions and types of distribution channels; Distribution Channel intermediaries; Channel management decisions; Retailing and Wholesaling</p>
Unit-IV	<p>Promotion Decisions: Communication process, Promotion mix- advertising, personal selling, sales promotion, Publicity and Public Relation; Determining advertisement budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion-tools and techniques</p>
Unit-V	<p>Marketing Research: Meaning and scope of marketing; Marketing research process</p> <p>Marketing Organization and Control: Organizing and Controlling marketing operations</p> <p>Issues and Developments in Marketing: Social, ethical and legal aspects of marketing; Marketing of services; International marketing; Green marketing; Cyber marketing; Relationship marketing and other developments in marketing</p>

Suggested Readings:

1. Ramaswamy V.S. & Ramakumari S., Marketing Management, MC Millan India, New Delhi.
2. Kotler Philip & Gary Armstrong, Principles of Marketing, Prentice Hall, New Delhi.
3. Majumdar Ramanuj, Product Management in India, Prentice Hall, New Delhi.

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Course		M.Com	
Semester :		I	
Compulsory/ Elective:		Elective	
Group:		Marketing Group	
Paper Title:		Advertising and Sales Management	
Paper Code:		ME:02	
Max Marks	Theory	Internal Assessment	Number of Credits
50	40	10	4

Unit 1	Advertising: Definition, advertising as a tool of marketing, Advertising effects-economic and social, Advertising and Consumer Behavior, Advertising Scene in India. Advertising Objectives and Advertising Budgets.
Unit 2	Advertising Media: Print Media, Broadcasting Media, Non-Media Advertising, Media Planning and Scheduling, Advertising on Internet, Media Selection decisions. Message Design and Development: Copy development, types of Appeal, Copy testing.
Unit 3	Measuring Advertising Effectiveness: Managing advertising agency- client relationship, Promotional scene in India, Techniques for testing Advertising effectiveness.
Unit 4	Selling: Concept, objectives and functions of Sales Management, Fundamentals of Selling, Selling Process, Salesmanship, Product and Customer knowledge Sales Planning: Importance, types, process, Sales Forecasting, Determining Sales territories, quotas and sales budget. Sales Organization: Setting up a sales organization, Principles of determining sales organization.
Unit 5	Sales Force Management: Estimating man power requirements for sales department; Planning for manpower recruitment and selection, training and development, placement and induction, Motivating and leading the sales force, Compensation and promotion policies, Sales meetings and contests. Control Process: Analysis of Sales Volume, costs and profitability, Managing expenses of Sales personnel, Evaluating sales force performance.

Suggested Readings:

1. Aaker, David, et. al.: Advertising Management, Prentice Hall, New Delhi.
2. Norris, James S.: Advertising, Prentice Hall, New Delhi.
3. Sengupta Subroto: Brand Positioning, Tata McGraw Hill, Delhi.
4. Patrick, Forsyth; Sales Management Handbook, Jaico Publication, Bombay.

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

Course		M.Com	
Semester :		I	
Compulsory/ Elective:		Elective	
Group:		Tax Procedure Group	
Paper Title:		Principles of Direct Taxes	
Paper Code:		TE:01	
Max Marks	Theory	Internal Assessment	Number of Credits
50	40	10	4

Course Objective: The course will provide practical knowledge of income tax and will enable application of various provisions of income tax act for tax calculation. Upon the successful completion of this course, students will be equipped with the concepts of income tax laws in India.

- Unit -1** Tax: Meaning, Features and objectives. Role of Taxes in Indian Economy. Direct Tax in India- General Introduction of Central, Provincial and Local Direct Taxes.
- Unit -2** Income Tax: Characteristics and main features. Contribution of Income Tax in Public Revenue. Important definitions, Agriculture Income. Residential Status and Tax Liability. Exempted Income.
- Unit -3** Computation of Taxable Income of Salaried persons. Exempted Items and Computation of Taxable Income in case of Retirement.
- Unit -4** Computation of Taxable Income from House Property. Calculation of Taxable Income from Business and Profession. Provisions relating to calculation of Income on Estimated Basis of Small Traders, Contractors, Transporters and Professionals.
- Unit -5** Capital Gains – Calculation of Taxable Capital Gain/Loss on Short Term and Long Term Capital Assets. Exemption for Capital Gains. Computation of Income from Other Sources.

Suggested Readings:

1. Shripal Saklecha & Anit Saklecha- -Direct Tax System- Income Tax (Satish Printers and Publishers)
2. Dr R K Jain- Direct Tax System- Income Tax (SBPD Publication)

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

Course		M.Com	
Semester :		I	
Compulsory/ Elective:		Elective	
Group:		Tax Procedure Group	
Paper Title:		Principles of Goods and Services Tax	
Paper Code:		TE:02	
Max Marks	Theory	Internal Assessment	Number of Credits
50	40	10	4

Course Objective: To give the students a general understanding of the GST law in the Country. To provide them with a working knowledge of principles and provisions of GST. To provide an insight into practical aspects of GST and equip them to become tax practitioners.

Unit 1 Introduction: Meaning and features of Goods and Services (GST) background, necessity and implementation of GST, Impacts and difficulties of GST, Important terms and definitions under GST. Levy and collection of Tax.

Supply: Meaning and scope of Supply/ Tax liability on composite and mixed supplies. Time, Value and Place of Supply

Unit2 Registration: Registration under GST. Persons liable/ not liable for registration. Compulsory registration, process for Registration, Issue of Registration Number (GSTIN). Amendment and Cancellation of Registration.

Exemptions: List of Exempt Goods and Services under GST.

Unit 3 Taxable Value of Goods: Determination of Taxable Value of Supply of Goods by Manufacturers and Traders, Practical Problems.

Taxable Value of Services: Determination of Taxable Value of Supply of Services, Practical Problems.

Unit 4 Input Tax Credit: Provisions, procedure and rules for Input Tax Credit. (Practical Problem)

Job Work: Provisions regarding Job Work. Classification of Taxable Goods and Services on the basis of tax rates

Unit 5 Composition Levy: Composition levy – Persons eligible to opt for composition, Intimation for composition option. Conditions and restriction for composition, Rate of tax for the composition levy and rules regarding returns. Practical Problems relating to composition levy.

Accounts and Records: Provisions and Rules regarding Accounting Records, Manner of Maintenance of Records, Procedure for Generation and Maintenance of Electronic Records.

Suggested Readings:

1. Goods and Services Tax by Shripal Saklecha & Anit Saklecha - Satish Printers and Publishers
2. Goods and Services Tax by H C Mehrotra – Sahitya Bhawan Publication
3. Goods and Services Tax by CA Anoop Modi & CA Mahesh Gupta - SBPD Publication, Agra