

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

<b>Course</b>		<b>M.Com</b>	
<b>Semester :</b>		<b>II</b>	
<b>Compulsory/ Elective:</b>		<b>Compulsory</b>	
<b>Paper Title:</b>		<b>Accounting for Managerial Decisions</b>	
<b>Paper Code:</b>		<b>CC:201</b>	
<b>Max Marks</b>	<b>Theory</b>	<b>Internal Assessment</b>	<b>Number of Credits</b>
<b>50</b>	<b>40</b>	<b>10</b>	<b>5</b>

<b>Unit 1</b>	<b>Management Accounting:</b> Meaning, nature and importance. Difference of Management accounting with Cost Accounting and Financial accounting, Role and Duties of Management Accountant.
<b>Unit 2</b>	<b>Financial Statements</b> Nature and Limitations, Needs and objectives of financial Analysis, <b>Ratio Analysis:</b> Profitability, Turnover, Activity and Financial Ratios.
<b>Unit 3</b>	<b>Fund Flow</b> analysis and Cash Flow analysis, Application of Accounting Standard 3.
<b>Unit 4</b>	<b>Budgeting:</b> Budget and Budgetary Control, Types of budgets. Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals by BEP Analysis.
<b>Unit 5</b>	<b>Management Reporting System,</b> Types of Reports, Responsibility Accounting, Concept of Management Audit. Standard Costing & Variance Analysis

### Suggested Readings:

1. M.R. Agarwal – Accounting for Managers
2. Agarwal & Agarwal – Accounting for Managers
3. Agarwal, Jain & Jain – Management Accounting
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<b>Semester :</b>		<b>II</b>	
<b>Compulsory/ Elective:</b>		<b>Compulsory</b>	
<b>Paper Title:</b>		<b>Corporate Legal Framework</b>	
<b>Paper Code:</b>		<b>CC:202</b>	
<b>Max Marks</b>	<b>Theory</b>	<b>Internal Assessment</b>	<b>Number of Credits</b>
<b>50</b>	<b>40</b>	<b>10</b>	<b>5</b>

<b>Unit 1</b>	<b>The Companies Act, 2013:</b> Definition, types of companies, Memorandum of association; Articles of association; Prospectus; Share capital and Membership, Meetings and Resolutions; Company Management; Managerial Remuneration; Winding up and dissolution of companies.
<b>Unit 2</b>	<b>The Negotiable Instruments Act, 1881:</b> Definition, Types of Negotiable Instruments, Negotiation; Holder and holder in due course, Payment in due course; Endorsement and Crossing of cheque; Presentation of negotiable instruments.
<b>Unit 3</b>	<b>Competition Act, 2002:</b> Introduction, Features, duties and authorities of Competition Commission of India
<b>Unit 4</b>	<b>The Consumer Protection Act, 1986:</b> salient features; Definition of Consumer, Right of consumer; Grievance Redressal Machinery.
<b>Unit 5</b>	<b>Regulatory Environment for International Business; FEMA, WTO:</b> Regulatory framework of WTO, basic principles and its character, WTO provisions relating to preferential treatment to developing countries; regional groupings, technical standard, anti-dumping duties and other Non-Tariff Barriers. Custom valuation and dispute settlement, TRIP and TRIMS.

### Suggested Readings:

1. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book Co., Lucknow.
2. The Companies Act, 2013
3. The Negotiable Instruments Act, 1881
4. SEBI Act, 1992, Nabhi Publication, Delhi.
5. Amarchand D, Government and Business, Tata McGraw Hill, New Delhi
6. Securities (Contract and Regulation) Act 1956
7. Jain Narang - Corporate Legal Framework

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<b>Semester :</b>		<b>II</b>	
<b>Compulsory/ Elective:</b>		<b>Compulsory</b>	
<b>Paper Title:</b>		<b>Statistical Analysis</b>	
<b>Paper Code:</b>		<b>CC:203</b>	
<b>Max Marks</b>	<b>Theory</b>	<b>Internal Assessment</b>	<b>Number of Credits</b>
<b>50</b>	<b>40</b>	<b>10</b>	<b>5</b>

<b>Unit 1</b>	Theory of Probability - Probability Distributions, Binomial, Poisson and Normal Distribution.
<b>Unit 2</b>	Theory of Sampling and Test of Signification.
<b>Unit 3</b>	Analysis of Variance (including one way and two way classification), Chi-square Test.
<b>Unit 4</b>	Interpolation and Extrapolation. Association of Attributes.
<b>Unit 5</b>	Correlation: Partial & Multiple, Regression Analysis, Statistical Decision Theory: Decision under Risk and Uncertainty, Decision Tree Analysis.

### **Suggested Readings:**

1. Shukla & Sahai - Advanced Statistical Analysis
2. Gupta C.B - Advanced Statistical Analysis
3. Gupta B.N. - Advanced Statistical Analysis
4. Elhance D.N - Advanced Statistical Analysis
5. Pathak & Shashtri - Advanced Statistical Analysis
6. Singh U.N - Advanced Statistical Analysis
7. Nagar K.N - Advanced Statistical Analysis

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<b>Semester :</b>		<b>II</b>	
<b>Compulsory/ Elective:</b>		<b>Elective</b>	
<b>Group:</b>		<b>FINANCE</b>	
<b>Paper Title:</b>		<b>Investment Management</b>	
<b>Paper Code:</b>		<b>FE: 03</b>	
<b>Max Marks</b>	<b>Theory</b>	<b>Internal Assessment</b>	<b>Number of Credits</b>
<b>50</b>	<b>40</b>	<b>10</b>	<b>4</b>

<b>Unit 1</b>	<b>Investment:</b> Nature and scope of investment analysis; Elements of investment- return, risk and time elements; Objectives of investment; Security return and risk analysis; Measurement of return and risk; Approaches to investment analysis.
<b>Unit 2</b>	<b>Types of Investments:</b> Financial investments- securities and derivatives, deposits, tax- sheltered investments; Non-financial investment- real estate, gold and other types and their characteristics; Sources of financial information.
<b>Unit 3</b>	<b>Fundamental Analysis:</b> Economics analysis, Industry analysis and company analysis. <b>Technical Analysis:</b> Various prices and volume indicators, indices and moving averages; Interpretation of various types of trends and indices.
<b>Unit 4</b>	<b>Stock exchange in India:</b> BSE, NSE, O.T.S.C., Interconnection of stock exchange in India, Stock Indices and their computation. SEBI - their powers and functions.
<b>Unit 5</b>	<b>Valuation of Fixed Income Securities:</b> Bonds, debentures, preference shares, and convertible securities. <b>Valuation of Variable Income Securities:</b> Equity shares.

### **Suggested Readings:**

1. Prasanna Chandra- Investment analysis and portfolio management. (Tata Mcgraw Hill)
2. Donald E. Fisher and Ronald J. Jordan, Securities Analysis and Portfolio Management, Prentice Hall, New Delhi.
3. Sourain, Harry. , Investment Management, Prentice Hall of India.
4. Francis and Archer, Portfolio Management, Prentice Hall of India.
5. Gupta L.C., Stock Exchange Trading in India: Prentice Hall of India.

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<b>Course</b>		<b>M.Com</b>	
<b>Semester :</b>		<b>II</b>	
<b>Compulsory/ Elective:</b>		<b>Elective</b>	
<b>Group:</b>		<b>FINANCE</b>	
<b>Paper Title:</b>		<b>Project Planning and Management</b>	
<b>Paper Code:</b>		<b>FE: 04</b>	
<b>Max Marks</b>	<b>Theory</b>	<b>Internal Assessment</b>	<b>Number of Credits</b>
<b>50</b>	<b>40</b>	<b>10</b>	<b>4</b>

<b>Unit 1</b>	Project: Meaning, Characteristics and steps, Project Life Cycle, Causes of Project Failure. Classification of Project, Project Identification, Sources of Project Ideas, Considerations for Initial Selection of Projects
<b>Unit 2</b>	Project Formulation: Pre-feasibility Study, Project Feasibility Analysis: Market Analysis, Technical Analysis, Financial Analysis, Economic Analysis.
<b>Unit 3</b>	Project Finance: Direct Financial Assistance, Bridge Loans, and Specific Assistance Schemes of Financial Institutions. Project Organization Structure, Role, Qualities and Functions of Project Manager, Rights and Responsibilities of a project manager.
<b>Unit 4</b>	Project Implementation: Pre-requisites for successful Implementation. Project Management Systems; Characteristics, Necessity, Project Management Information System.
<b>Unit 5</b>	Project Audit: Ex-post Project Evaluation, Human aspect of Project Management, Environment Appraisal of Projects (a brief review).

Suggested Readings:

1. N.P. Agarwal - Project Planning & Management
2. Prasanna Chand - Project Planning & Management
3. Chowdhri S.C - Project Planning & Management
4. Singh Narendra - Project Planning & Management
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<b>Course</b>		<b>M.Com</b>	
<b>Semester :</b>		<b>II</b>	
<b>Compulsory/ Elective:</b>		<b>Elective</b>	
<b>Group:</b>		<b>MARKETING</b>	
<b>Paper Title:</b>		<b>Consumer Behaviour</b>	
<b>Paper Code:</b>		<b>ME: 03</b>	
<b>Max Marks</b>	<b>Theory</b>	<b>Internal Assessment</b>	<b>Number of Credits</b>
<b>50</b>	<b>40</b>	<b>10</b>	<b>4</b>

<b>Unit 1</b>	Introduction: Meaning and Significance of Consumer Behaviour, Determinants of Consumer behaviour, Consumer behaviour Vs. Buyers Behaviour, Consumer Buying Process and Consumer Movements in India.
<b>Unit 2</b>	Organizational Buying Behaviour and Consumer, Research: Characteristics and Process of organizational, Buying Behaviour, Determinants of organizational buying behaviour. History of consumer research and Consumer Research Process.
<b>Unit 3</b>	Consumer Needs and Motivations: Meaning of Motivation, Needs, and Goals, Dynamic nature of consumer motivation, Types and systems of consumer needs, Measurement of Motives and Development of Motivational Research.
<b>Unit 4</b>	Personality & Consumer Behaviour: Concept of Personality, Theories of Personality, Personality and understanding consumer Diversity, Self and self-images.
<b>Unit 5</b>	Social Class and Consumer Behaviour: Meaning of Social Class, Measurement of Social Class, Lifestyle profiles of the social class, Social class Mobility, Affluent and Non-affluent Consumer, Selected consumer behavior applications in social class.

### **Suggested Readings:**

1. Philip Kotler , Marketing Management
1. Schiffman, L.G. and Kanuk, L.L., Consumer Behavior, PHI
2. Loudon, D. and Bitta, D., Consumer Behaviour Tata Mc Graw Hill
3. Assael, H., Consumer Behaviour in Action, Cengage Learning
4. Blackwell, R.D., Miniard, P.W. and Engel, J.F.Consumer Behaviour, Thomson Learning

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<b>Semester :</b>		<b>II</b>	
<b>Compulsory/ Elective:</b>		<b>Elective</b>	
<b>Group:</b>		<b>MARKETING</b>	
<b>Paper Title:</b>		<b>Strategic Marketing</b>	
<b>Paper Code:</b>		<b>ME: 04</b>	
<b>Max Marks</b>	<b>Theory</b>	<b>Internal Assessment</b>	<b>Number of Credits</b>
<b>50</b>	<b>40</b>	<b>10</b>	<b>4</b>

<b>Unit 1</b>	<b>Marketing Strategy and its Dimensions:</b> Concept of marketing strategy; Strategy content and process perspective; Marketing strategy–Performance relationship; Sustainable competitive advantage; Competitive marketing behavior; Comparative advantage theory of competition.
<b>Unit 2</b>	<b>Emerging markets strategies;</b> Rural marketing as a strategy; Concept of bottom of the pyramid marketing; Cause-related marketing; Green marketing strategy. <b>Market Orientation:</b> Market-driven organizations; Market orientation–Concept and its linkages with performance, Different schools of thought; Internal market orientation; First mover advantage–Merits and demerits.
<b>Unit 3</b>	<b>Customer Relationship:</b> Customer relationship strategy– Role of trust, commitment and loyalty; Metrics for customer relationship marketing.
<b>Unit 4</b>	<b>Marketing: Marketing Capabilities And Investment:</b> Return on marketing investment; Brand marketing; Customer equity and brand equity; Customer engagement; Customer lifetime value (CLV); Customer referral value (CRV); Customer profitability analysis; Marketing analytics; Marketing capabilities.
<b>Unit 5</b>	<b>Emerging Issues In Strategic Marketing:</b> Service dominant logic of marketing; Co-creation of value; Co-opting customer competence; Concept of service innovation; Convergence marketing; Viral marketing; Social media marketing; Interactive marketing; Service-profit chain; Marketing strategies for Internet, mobile, telephone, debit/ credit card services

### Suggested Readings:

1. Business policy and Strategic Management: Azar Kazmi
2. Strategic marketing: David W. Cravens, Nigel F. Piercy
3. Marketing Strategy, TMH Ed. – Boyd Walker, Mullins Larrec

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

Class	M.Com
Semester	Second
Subject	Tax Procedure
Title of Paper	Income Tax Procedure & practice
Compulsory/Optional	(Optional) Paper-I
Minimum Marks	40

**Course Outcome:** The course will provide practical knowledge of income tax and will enable the application of various provisions of the Income Tax Act for tax calculation. Upon the successful completion of this course, students will be equipped with the concepts of incometax laws in India and will be able to file Income Tax Returns.

<b>Unit-I</b>	Set-off & carry forward of losses, Clubbing of Income. Deduction from Gross Total Income. compulsory obligation gets a Permanent Account Number(PAN),
<b>Unit-II</b>	Computation of Total Income of Individual and Tax Liability of Individual. Assessment of Hindu Undivided Family and Tax liability of HUF, Provisions and practical problems.
<b>Unit-III</b>	Assessment of Partnership Firm and Tax liability of Firm, Provisions and practical problems. Assessment of Company, Minimum Alternative Tax (MAT) & calculation of Tax liability of company and tax on Dividend.
<b>Unit-IV</b>	Assessment of Co-operative Society & calculation of Tax liability of co-operative Society, Deduction of Tax at Source, Advance Payment of Tax. Provisions and rules relating to preparation of ITR, prescribed returns forms, and furnishing in case of various categories of assesses. Filling and Filing of ITR Forms, Electronic forms
<b>Unit-V</b>	Tax Procedure of Assessment, Income Tax Administration. Tax Recovery and Refund, Appeal and Revision, Penalties and Prosecution

**Suggested Readings:**

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

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<b>Course</b>		<b>M.Com</b>	
<b>Semester:</b>		<b>II</b>	
<b>Compulsory/ Elective:</b>		<b>Elective - Tax Procedure</b>	
<b>Paper Title:</b>		<b>Advanced Goods and Services Tax and Customs Duty</b>	
<b>Paper Code:</b>			
<b>Max Marks</b>	<b>Theory</b>	<b>Internal Assessment</b>	<b>Number of Credits</b>
<b>50</b>	<b>40</b>	<b>10</b>	<b>5</b>

**Course Objective:** To provide the students, advanced knowledge of the GST law in the country. To provide them with a working knowledge of principles and provisions of IGST. To comprehend the relevance of GST Returns and its contribution for economic development.

<b>Unit 1</b>	<b>Tax Invoice:</b> Meaning and features of Tax Invoices in Goods and Services (GST) Provisions relating to Tax Invoice proforma and procedure for preparing it. Practical Problems. <b>Debit &amp; Credit Note:</b> Provisions regarding Debit Note and Credit Note. <b>E-way billing:</b> Provisions regarding generation, cancellation, and Verification of E-way billing.
<b>Unit 2</b>	<b>Returns under GST:</b> Main Provisions and rules regarding Payment of Tax, Maintenance of Electronic Cash Ledger, Payment of Tax – Practical Problems. <b>Assessment under GST:</b> Provisions relating to Self, Provisional, Summary, and Best judgment assessment. <b>Refund of Tax:</b> List of Exempt Goods and Services under GST.
<b>Unit 3</b>	<b>Payment of GST:</b> Main Provisions and rules regarding furnishing of Returns under GST Act, Types of Various Returns and related Forms – Monthly Return, Quarterly Return (Composition), Annual Return. <b>Scrutiny of Returns:</b> Procedure for Scrutiny of Returns. <b>Tax Audit:</b> Provisions and Procedure regarding Tax Audit, Tax Audit Forms
<b>Unit 4</b>	<b>Integrated Goods and Services Tax:</b> Scope of IGST. Important, Terms and Definitions under Integrated Goods and Services Tax, Act, 2017, Levy and collection of IGST, Principles for Determining the place of supply of goods and services, Zero-rated supply. <b>Inspection, Search, Seizure, and Arrest:</b> Powers for inspection, search and seizure, Inspection of Goods in movement, Procedure in respect of seized goods.
<b>Unit 5</b>	<b>Customs Duty:</b> Introduction and brief background of customs duty, Important definitions - Goods, Dutiable goods. Person In-charge, Indian customs water, types of customs duty Valuation for customs duty, items to be included and excluded in customs value, computation of Assessable value and Customs duty (Practical).

**Suggested Readings:**

1. Goods and Services Tax (Advanced Study) by Shripal Saklecha & Anit Saklecha - Satish Printers and Publishers
2. Goods and Services Tax and Customs Law by CA Anoop Modi & CA Mahesh Gupta - SBPD Publication, Agra.