



ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+' Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

Session – 2024 - 2025

SUBJECT: COMMERCE

M.Com-3rd Semester

Paper-Compulsory

ADVANCE INCOME TAX

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	Understand the basic concepts in the law of Income Tax	U, A
CO2	Determine Heads of Income and Computation of Total Income under various heads	K
CO3	Understand clubbing procedures, aggregate income after set-off and carry forward of losses and deductions allowed under the Income Tax Act	U
CO4	Compute the taxable income and tax liability of individuals, HUF, Firms, Companies, and Cooperative societies.	U, Analyze
CO5	Acquire knowledge about the submission of Income Tax returns, Advance Tax, and Tax Deducted from source	U
CO6	Develop the ability to file online returns.	

Credit and Marking Scheme

	Marks		Total Marks
	Internal	External	
Theory	10	40	50
Total	50		

Evaluation Scheme

	Marks	
	Internal	External
Theory	1 Internal Exams (During the Semester)	1 External Exams (At the End of Semester)
Practical		



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Content of the Course

No. of Lectures (in hours per week): 2 Hrs. per week

Maximum Marks: 50

Units	Topics	No. of Lectures
I	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 the pre-construction period	10
II	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	10
III	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	10
IV	Assessment of Partnership Firm. Assessment of Company, Minimum Alternative Tax (MAT) & calculation of Tax liability of company, Assessment of Co-operative society	10
V	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.	10



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References/ 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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SUBJECT: COMMERCE

M.Com-3rd Semester

Paper-Compulsory

BUSINESS ENVIRONMENT

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	Illustrate the nature of the business environment and its components.	K
CO2	- Identify the concept of the Economic Environment of Business and the Conceptual Framework of the policy environment and its implications in international business	U
CO3	Describe the problems of growth	U,
CO4	Explain the Socio-Cultural and International Environment	U
CO5	Analyze the Technological Environment, E-Commerce, E-Banking	A

Credit and Marking Scheme

	Marks		Total Marks
	Internal	External	
Theory	10	40	50
Total	50		

Evaluation Scheme

	Marks	
	Internal	External
Theory	1 Internal Exams (During the Semester)	1 External Exams (At the End of Semester)
Practical		



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Content of the Course

No. of Lectures (in hours per week): 2 Hrs. per week

Maximum Marks: 50

Units	Topics	No. of Lectures
I	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.	10
II	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.	10
III	Problems of Growth: Unemployment; Poverty; Regional imbalances, Social Injustice; Inflation: Parallel Economy, Industrial Sickness	10
IV	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.	10
V	Technological Environment: Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of Ecommerce, Electronic Banking, Franchise Business	10



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References/ 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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Paper-Compulsory

ENTREPRENEURSHIP, INNOVATION & START-UPS

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	Describe the concept of Entrepreneurship, and comprehend the role of bounded rationality, framing, causation, and effectuation in entrepreneurial decision-making.	U, A
CO2	Analyze the Entrepreneurial process, ecosystem, and opportunities.	K
CO3	Plan the Entrepreneurial Development Programme.	U
CO4	Demonstrate an ability to design and drafting of a business model canvas.	U, Analyze
CO5	Evaluate the various sources of raising finance for startup ventures.	U
CO6	Understand the fundamentals of developing and presenting business pitching to potential investors.	U

Credit and Marking Scheme

	Marks		Total Marks
	Internal	External	
Theory	10	40	50
Total	50		

Evaluation Scheme

	Marks	
	Internal	External



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Theory	1 Internal Exams (During the Semester)	1 External Exams (At the End of Semester)
Practical		

Content of the Course

No. of Lectures (in hours per week): 2 Hrs. per week

Maximum Marks: 50

Units	Topics	No. of Lectures
I	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,	10
II	Entrepreneurial Process and Decision Making: Entrepreneurial ecosystem, Ideation, development and exploitation of opportunities; Negotiation, decision making process and approaches. Effectuation and Causation	10
III	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.	10
IV	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.	10
V	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.	10



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References/ 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

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M.Com-3rd Semester



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Paper-Elective PORTFOLIO MANAGEMENT

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	Define Portfolio Management, and list the various issues in Portfolio construction.	U, A
CO2	Analyze the estimated rate of return and standard deviation of Portfolio returns.	K
CO3	Understand the Single Index Model and types of risk	U
CO4	Construct an optimum portfolio by applying portfolio theories and models.	U, Analyze
CO4	Design best portfolios by developing appropriate portfolio strategies and portfolio evaluation	U

Credit and Marking Scheme

	Marks		Total Marks
	Internal	External	
Theory	10	40	50
Total	50		

Evaluation Scheme

	Marks	
	Internal	External
Theory	1 Internal Exams (During the Semester)	1 External Exams (At the End of Semester)
Practical		



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Content of the Course

No. of Lectures (in hours per week): 2 Hrs. per week

Maximum Marks: 50

Units	Topics	No. of Lectures
I	Portfolio Management: Meaning Importance, objectives and various issues in Portfolio construction. Revision of portfolio and evaluation	10
II	Portfolio Analysis: Estimating rate of return and standard deviation of portfolio returns, Effects of combining securities, Markowitz risk-return optimisation.	10
III	Single Index Model: Portfolio total risk, Portfolio market risk and unique risk, Sharpe's optimization solution	10
IV	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	10
V	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.	10



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References/ 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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SUBJECT: COMMERCE

M.Com-3rd Semester

Paper-ELECTIVE

SERVICE MARKETING MANAGEMENT

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	Explain the role of service marketing within society and describe the service marketing triangle.	U, A
CO2	Describe the Service marketing Environment and Models	K
CO3	Classify the service market segmentation and explain the service market selection process.	U
CO4	Describe the service marketing mix to demand and supply of services.	U, Analyze
CO5	Analyze the various applications within service marketing and the tools and methods used by marketing managers for making decisions.	U

Credit and Marking Scheme

	Marks		Total Marks
	Internal	External	
Theory	10	40	50
Total	50		

Evaluation Scheme

	Marks	
	Internal	External
Theory	1 Internal Exams (During the Semester)	1 External Exams (At the End of Semester)
Practical		

Content of the Course

No. of Lectures (in hours per week): 2 Hrs. per week



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Maximum Marks: 50

Units	Topics	No. of Lectures
I	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	10
II	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.	10
III	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	10
IV	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.	10
V	Service Marketing Applications: Marketing of financial, hospitality, hospital, tourism and educational services, International marketing of services and GATS.	10

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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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SUBJECT: COMMERCE

M.Com-3rd Semester

Paper-Elective

Central, Provincial & Local Tax

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	Identify the various terminologies of M.P. Excise Duty.	U, A
CO2	Compute the Professional tax and depositing liability	K
CO3	Determine the value of Assets and types	U
CO4	Understand the Registration Procedure of Properties	U, Analyze
CO4	Evaluate the Municipal Tax	U

Credit and Marking Scheme

	Marks		Total Marks
	Internal	External	
Theory	10	40	50
Total	50		

Evaluation Scheme

	Marks	
	Internal	External
Theory	1 Internal Exams (During the Semester)	1 External Exams (At the End of Semester)
Practical		

Content of the Course

No. of Lectures (in hours per week): 2 Hrs. per week

Maximum Marks: 50



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Units	Topics	No. of Lectures
I	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	10
II	Main provisions of Professional Tax, Persons Covered under Professional Tax, Rates of Professional tax and depositing liability, Practical Problems	10
III	Types of Assets-Assets Management. Meaning of Ownership process to check the ownership on Asset. Meaning and Registration of Prakosht	10
IV	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	10
V	Introduction of Municipal Tax, History, Object and types. Types of Local Taxes. Collection of Local Tax.	10



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References/ Suggested Readings

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



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SUBJECT: COMMERCE

M.Com-3rd Semester

Paper-Open Elective

HUMAN RESOURCE MANAGEMENT

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	Explain the basic concepts, functions, and structure of human resource management and describe the process of recruitment and selection	U, A
CO2	Relate the principles and practices to staffing, job analysis, training, recruitment and selection, performance appraisal, compensation, and compliance with human resource requirements.	K
CO3	Describe the concept of knowledge management and knowledge resources	U
CO4	Discuss the approaches of Industrial Relations, explain the concepts of Trade Unions, and understand the problems of labor movements	U, Analyze
CO5	Elaborate the areas of concern in employee welfare, health, safety, and industrial relations.	U
CO6	Discuss the need for HR evaluation and ethical issues in HRM functions.	
CO7	Explain a broad range of issues and challenges faced by MNCs in their IHRM activities.	

Credit and Marking Scheme

	Marks		Total Marks
	Internal	External	
Theory	10	40	50
Total	50		

Evaluation Scheme

	Marks	
	Internal	External
Theory	1 Internal Exams (During the Semester)	1 External Exams (At the End of Semester)
Practical		

Content of the Course

No. of Lectures (in hours per week): 2 Hrs. per week

Maximum Marks: 50



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Units	Topics	No. of Lectures
I	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).	10
II	Socializing the new employee, employee training and development, performance evaluation and potential appraisal, Job evaluation, compensation and reward system.	10
III	Knowledge Management: Introduction, Objective, Knowledge Resources, need for knowledge management, Processes and approaches and Case Study. Knowledge Process Outsourcing (KPO)	10
IV	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	10
V	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	10



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References/ Suggested Readings

1. **Udai Parikh, Oxford & IBH Publishing Co Pvt. Ltd, 3rd 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**