

**M.COM (BUSINESS STUDIES)  
W.E.F.2023-24**

**Program Specific Outcomes**

PSO 1	Develop necessary professional knowledge and skills in various functional areas of business and commerce
PSO 2	Demonstrate the ability to apply various theories of business management to solve business problems
PSO 3	Demonstrate effective oral and written business communication
PSO 4	Implement traditional and modern strategies and practices of business management, business economics and allied areas
PSO 5	Develop competency in students to make them employable in the corporate world

**Teaching and Examination Scheme**

A teaching and examination scheme for students admitted to the M. Com. (Business Studies) Program shall be as follows:

**Master of Commerce (Business Studies)**

**Semester I**

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme			Examination Scheme					Credits
				Total Hours Per Week			Max. Marks SEE (TH) *	Max. Marks SEE (PR)	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total						
1.	Core	Organizational Behavior		4	-	4	80	-	20	100	40	4
2.	Core	Business Laws		4	-	4	80	-	20	100	40	4
3.	Core	Managerial Economics		4	-	4	80	-	20	100	40	4
4.	Elective	Fundamentals of Financial Management		4	-	4	80	-	20	100	40	4
		International Business										
5.	Core	Research Methodology		4	-	4	80	-	20	100	40	4
				20	-	20	400	-	100	500	250	20

\* Semester End Examination which is mandatorily required to be appeared by every student



**Note:**

1. TH = Theory, CIE= Continuous Internal Evaluation
2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all semesters and the CIE shall be conducted by colleges on behalf of the University for all Semesters.

**Master of Commerce (Business Studies)  
Semester II**

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme			Examination Scheme					Credits
				Total Hours Per Week			Max. Marks SEE (TH) *	Max Marks SEE (PR)	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total						
1.	Core	Indian Financial System		4	-	4	80	-	20	100	40	4
2.	Core	Company Law		4	-	4	80	-	20	100	40	4
3.	Core	Project Management		4	-	4	80	-	20	100	40	4
4.	Elective	Advanced Financial Management		4	-	4	80	-	20	100	40	4
		Basics of GST										
5.	Core	On Job Training		-	8	8	-	100	-	100	50	4
				20	-	20	320	100	80	500	250	20

\* Semester End Examination which is mandatorily required to be appeared by every student

**Note:**

1. TH = Theory, CIE= Continuous Internal Evaluation
2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all semesters and the CIE shall be conducted by colleges on behalf of the University for all Semesters.

**Master of Commerce (Business Studies)  
Semester III**

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme			Examination Scheme					Credits
				Total Hours Per Week			Max. Marks	Max Marks		Total Marks		

				Theory	Practical	Total	SEE (TH) *	SEE (PR)	Max. Marks (CIE)		Min. Passing Marks	
1.	Core	Human Resource Management		4	-	4	80	-	20	100	40	4
2.	Core	Service Sector Management		4	-	4	80	-	20	100	40	4
3.	Core	Cooperation and Rural Development		4	-	4	80	-	20	100	40	4
4.	Elective	Agricultural Economics		4	-	4	80	-	20	100	40	4
		Indian Banking System										
5.	Core	Research Project		-	8	8	-	100	-	100	50	4
				16	8	24	320	100	80	500	250	20

\* Semester End Examination which is mandatorily required to be appeared by every student

**Note:**

1. TH = Theory, CIE= Continuous Internal Evaluation
2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all semesters and the CIE shall be conducted by colleges on behalf of the University for all Semesters.

**Master of Commerce (Business Studies)  
Semester IV**

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme			Examination Scheme					Credits
				Total Hours Per Week			Max. Marks	Max. Marks	Max. Marks	Total Marks	Min. Passing Marks	
				Theory	Practical	Total	SEE (TH) *	SEE (PR)	(CIE)			
1.	Core	Entrepreneurship Development		4	-	4	80	-	20	100	40	4
2.	Core	Corporate Social Responsibility		4	-	4	80	-	20	100	40	4
3.	Core	Marketing Management		4	-	4	80	-	20	100	40	4
4.	Elective	International Marketing		4	-	4	80	-	20	100	40	4
		Insurance Procedures and Practices										



5.	Core	Research Project		-	12	12	-	100	-	100	50	4
				16	12	28	320	100	80	500	250	20

\* Semester End Examination which is mandatorily required to be appeared by every student

**Note:**

1. TH = Theory, CIE= Continuous Internal Evaluation
2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all semesters and the CIE shall be conducted by colleges on behalf of the University for all Semesters.

**Syllabus (Business Studies)**

M.Com. Semester I

**C1- Organization Behaviour**

Course Outcomes (COs)/Learning Outcomes: On successful completion of this course, the learner will be able to -	
CO 1	To learn and understand Organization Behaviour theories and be able to apply them in business organization
CO 2	Compare and contrast job enlargement with job enrichment
CO 3	Evaluate roles of conflicts, power and politics in determining group behaviour
CO 4	Identify determinants of organization culture

Unit -I : Nature of Organization- Organizational Goals- Nature of Organizational behaviour- Historical evolution of organization behaviour

Unit II- Foundation of Individual behaviour- Personality: Concept, Theories, Determination, Personality and organization Behaviour- perception: Concept, Process, perception and organization behaviour- learning: concept, principles, learning theories and organizational behaviour- Attitudes, Values and Job satisfaction- basic motivational concepts: concept Theories- Application of concepts of motivation: job enlargement, Enrichment, Job rotation



Unit III- foundation of Group behaviour- small groups in organization- leadership: nature , theories- power and politics :Bases of power, Ethics of power and politics- communication: Channels, barriers  
Conflicts: concept, goals, conflict levels

Unit IV- Organizational Culture- Human resources policies and practices: job analysis, training and development, industrial relation- work stress: concept, sources of stress , coping stress- organizational changes and development- organizational effectiveness

### Reference books

1. K. Aswathappa , organizational Behaviour( Himalaya publishing house, Mumbai)
2. L.M. Prasad, organizaional Behaviour ( Sultan chand and sons, New Delhi)
3. Shukla , Madhukar, Understand Organizations: organization theory and practice in India ( Prentice Hall, New Delhi)

### Question paper pattern

Time - 3 Hrs

Max. Marks -80

Q. 1 A) Unit I ----- 8 Marks

B) Unit I ----- 8 Marks

OR

C) Unit I ----- 16 Marks

Q2. A) Unit II ----- 8 Marks

B) Unit II ----- 8 Marks

OR

C) Unit II ----- 16 Marks

Q.3. A) Unit III ----- 8 Marks

B) Unit III ----- 8 Marks

OR

C) Unit III ----- 16 Marks

Q.4. A) Unit IV ----- 8 Marks

B) Unit IV ----- 8 Marks

OR

C) Unit IV ----- 16 Marks



Q.5. A) Unit I ----- 4 Marks

B) Unit II----- 4 Marks

C) Unit III----- 4 Marks

D) Unit IV----- 4 Marks

**C 2 – Business Laws**

**Unit I-**

Course Outcomes (COs)/Learning Outcomes: On successful completion of this course, the learner will be able to -	
CO 1	To learn and understand various provisions of Business laws , and its application
CO 2	Analyze the provisions of Contract Act in context of business organizations
CO 3	Analyze the provisions of Indian Negotiable Act
CO 4	Evaluate the implications of provisions of Cyber Laws

1) Indian contract Act 1872-meaning of contract, Essentials of a valid contract, proposal and its acceptance, characteristics of an offer, offer and Invitation to make an offer , Offer and intention to offer , important rules for valid offer, Revocation of Offer, Acceptance, Singes of Acceptance, Revocation of acceptance, Agreement and kinds of Agreements, Contractual Capacity, free Consent, Misrepresentation , Mistake, lawful Consideration, Lawful object, Expressly void agreements, Contingent Contracts, Discharge or termination of contracts, Implied or Quasi contracts, consequences of Breach of contract. Special Contracts- Contracts of Indemnity- Contracts of Guarantee-

Contracts of sailment and Pledge - Contracts of Agency

2) Patent Act-2002- Meaning, Objective and important definition, inventions not patentable, patent office and power controller, penalties.

**Unit II**

1) Negotiable Instruments Act 1881- meaning, presumptions, promissory note and types, bill of exchange, cheque, Types of negotiable instruments, Hundi, negotiation, endorsement, Parties to negotiable instruments and their liability, holder and holder in due course, presentment of negotiable instrument, dishonour of negotiable instrument, noting and protesting of instrument, discharge from liability.

2) Indian partnership Act-1932- Meaning of partnership, Characteristics of partnership, Partnership deed, registration of Partnership, types of partnership firms, types of partners, incoming and outgoing partners, mutual relations and rights of partners, relationship to third party of partnership firm, extension and restrictions of partners implied authority, dissolution of partnership firm.

**Unit III**

1) Right to Information Act-2005- Background of the Act, important Definitions, request to get information, Central information commission, State information commission, Rights and functions of information commission,



- 2) Cyber law-2000 -important Definitions, Digital signature, Electronic Governance, Creation, acceptance and sending of electronic documents, Cyber appellate Tribunal, cyber-crime.

**Unit IV**

- 1) Indian Industrial Act-1948 - Need of labour legislation, important definition, approval, licensing and registration of factories provisions regarding workers health, safety, welfare, adult, women and young workers, annual leave and wages ,other provisions.
- 2) Workmen's compensation Act-1923- important definition, rules related to workmen's compensation, calculation of amount of compensation.
- 3) Environment protection Act 1986- Meaning Objective and scope, power of central government to protect and improve environment, location of industries, process and operations, offenses and penalties.

**Reference Books:**

1. Avtar Singh, Mercantile Law, Eastern Book Company
2. Chandra Bose, Business Laws, PHI, 2008
3. Bulchandani, Business Law for Management, 2009, Himalaya Publishing
4. Kumar, Legal Aspect of Business 1st, ed. 2009, Cengage Learning
5. Taxman's General and Commercial Laws, 2009
6. M.C. Kuchhal Business Legislation for Management 2nd ed. Vikas Publishing

**Question paper pattern**

Time - 3 Hrs

Max. Marks -80

Q. 1 A) Unit I ----- 8 Marks

B) Unit I ----- 8 Marks

OR

C) Unit I ----- 16 Marks

Q2. A) Unit II ----- 8 Marks

B) Unit II ----- 8 Marks

OR

C) Unit II ----- 16 Marks

Q.3. A) Unit III ----- 8 Marks

B) Unit III ----- 8 Marks

OR

- C) Unit III ----- 16 Marks
- Q.4. A) Unit IV ----- 8 Marks
- B) Unit IV ----- 8 Marks
- OR
- C) Unit IV ----- 16 Marks
- Q.5. A) Unit I ----- 4 Marks
- B) Unit II----- 4 Marks
- C) Unit III----- 4 Marks
- D) Unit IV----- 4 Marks

### C 3 Managerial Economics

Course Outcomes (COs)/Learning Outcomes: On successful completion of this course, the learner will be able to -	
CO 1	Distinguish between the domains of micro and macro economics and their applications in business world
CO 2	Determine factors affecting demand for a particular commodity and be able to ascertain demand in a given condition
CO 3	Identify various elements of cost and relate the same with output and revenue under a given market condition
CO 4	Determine the factors causing business cycles and be able to identify the business cycle stage with given economic indicators

#### Unit I : Nature of Managerial economics

Meaning, definition, nature, scope and significance , Factor influencing decisions, functions, role & responsibilities of Managerial economist.

Principles of managerial decision analysis.

Macro -Micro economics- Definition, scope, merits & demerits, importance and uses, limitations, paradox of micro economics, difference between micro and macro economics.

#### Unit II: Demand Analysis

Theories in demand, derivation of demand, types, environment influencing demand.

Elasticity of demand- concept, meaning, types, measurement, influencing factors, importance, advertising or Promotional elasticity. Demand forecasting- meaning, definition, types, methods, importance, advantages and limitations

#### Unit III : Production





Concept, meaning, definition features of production, functions , law of variable productions, production with two variable inputs.

Cost analysis- concept, importance, types, real, opportunity, economic, fixed, variable, direct, indirect, Total, average, marginal cost in short run & long run curve.

Revenue- concepts, definition, types, Total average and marginal revenue with AR & MR

#### Unit IV: Market Structure

Concept, meaning, Classification of markets, Perfect competition-

Features & price determinations , Monopoly- Features & price determinations, monopolistic competition-Features & price determinations, Pricing, price discrimination.

Business cycle- concept, definition, features, types, phases of business cycle, cobweb, Hicks, Samulson theories of trade cycle, controls of business cycle. Concept of sustainable development.

#### Reference Books

1. Managerial Economics, P.L. Mehta, Sultan Chand & Sons, New Delhi
2. Managerial Economics, Dwidevi, TMH
3. Indian Economics, Mishra & Puri, Himalaya Publishing House

#### Question Paper pattern

Time - 3 Hrs

Max. Marks -80

Q. 1 A) Unit I ----- 8 Marks

B) Unit I ----- 8 Marks

OR

C) Unit I ----- 16 Marks

Q2. A) Unit II ----- 8 Marks

B) Unit II ----- 8 Marks

OR

C) Unit II ----- 16 Marks

Q.3. A) Unit III ----- 8 Marks

B) Unit III ----- 8 Marks

OR

C) Unit III ----- 16 Marks



Q.4. A) Unit IV ----- 8 Marks

B) Unit IV ----- 8 Marks

OR

C) Unit IV ----- 16 Marks

Q.5. A) Unit I ----- 4 Marks

B) Unit II----- 4 Marks

C) Unit III----- 4 Marks

D) Unit IV----- 4 Marks

### E-1 - Fundamentals of Financial Management

Course Outcomes (COs)/Learning Outcomes: On successful completion of this course, the learner will be able to -	
CO 1	Determine the working capital requirement for an organization in a given situation
CO 2	Calculate Weighted Average Cost of Capital for a given Debt-Equity Mix
CO 3	Analyze the impact of capital structure on profitability of organization
CO 4	Select the appropriate investment option from a given choice to ensure maximum profit

#### Unit I: Financial Management: An Introduction:

Meaning, scope, objectives, and significance of financial management.

Responsibilities of financial executives, Sources of finance. (Theory)

**Working Capital Management:** Meaning, needs, types, Determinants of Working Capital, assessment of working capital requirement. (Theory and Numerical)

**Leverage Analysis:** Meaning and concept, types of leverages (Operating leverage, Financial Leverage, Combined Leverage). (Theory and

Numerical)

**Unit II: Cost of Capital (Financing Decision): Cost of Capital:** Meaning and concept, Significance, Factors affecting the cost of capital, cost of different sources of financing (Debt or debenture, Equity shares, Preference shares, Retained Earnings). The weighted average cost of capital. (Theory and Numerical)

**Unit III: Capital Structure:** Meaning and concept, components, principles, factors affecting the capital structure, Theories of capital structure (Net Income Approach, Net Operating Income Approach, Traditional Approach, Modigliani -Miller Approach). EBIT-EPS analysis. (Theory and Numerical)



**Unit IV: Capital Budgeting (Investment Decision):**

Meaning, features, significance, Types, difficulties in capital budgeting, meaning and Types of cash flow, Meaning and types of depreciation, Discounting of future cash flow, Discounted and Non discounted

Techniques of capital budgeting (Accounting Rates of Return, Payback

Period, Discounted payback period, Net Present Value, Profitability Index, Internal Rates of Return).  
(Theory and Numerical)

**Reference Books:**

1. Atrill, P; Financial Management for Non-Specialists, Prentice Hall.
2. Besant Raj. A: Corporate Financial Management, Tata McGraw Hill.
3. Block & Hirt: Foundation of Financial Management, Irwin Homewood.
4. Cooper, Kaplani and E: mastering Finance, Financial Times
5. Boltmam & Conn: Essentials of Managerial Finance, Hongnton & Mifflin.
6. Brealy, R. A. and Myers, S: The principle of Corporate Finance, McGraw Hill Internal.
7. Brigham and Ehrhardi: Financial Management- Theory and Practice, Thompson.
8. Brigham and Houston: Fundamentals of Financial Management, Thompson
9. Chandra Prasanna: Financial Management, Tata McGraw.

**Question Paper Pattern**

Time - 3 Hrs

Max. Marks -80

Q.1- A) Unit I -----8 marks ( Theory) B)Unit I -----8  
Marks ( Numeric)

OR

C)Unit I -----16 Marks( Numeric)

Q.2- A) Unit II -----8 marks ( Theory)

B) Unit II -----8 Marks ( Numeric)

OR

C)Unit II -----16 Marks ( Numeric)

Q.3- A) Unit III -----8 marks ( Theory) B)Unit III-----8  
Marks ( Numeric)

OR

C)Unit III -----16 Marks ( Numeric)

Q.4- A) Unit IV -----8 marks ( Theory) B)Unit IV -----8  
Marks ( Numeric)



OR

C)Unit IV -----16 Marks (Numeric)

Q.5 A) Unit I -----4 Marks ( Theory)

B)Unit II----- 4 Marks( Theory)

C)Unit III ----- 4 Marks (Numeric)

D)Unit IV-----4 Marks ( Numeric)

### E-2- International Business

Course Outcomes (COs)/Learning Outcomes: On successful completion of this course, the learner will be able to -	
CO 1	Determine factors international business environment
CO 2	Critically evaluate International Trade Theories
CO 3	Analyze impact of globalization on international business of a developing economy under a given foreign trade policy
CO 4	Evaluate the role of developing countries in Regional Economic Integration

Unit I :Concepts and Dimensions,

Concept of International Business, Difference between domestic and

International Business ,Nature and Importance of International business Introduction to International Business Environment. –Nature ,Modes of entry in International Business, Theories of International Trade., Balance of Payments.

Unit II : International Trade Theory

Absolute advantage theory, Law of Comparative advantage, Opportunity Cost Theory: Production Possibility Curve with opportunity costs and relative commodity prices basis and gains from trade under constant costs. Production Possibility Curve with increasing costs, Community Indifference Curve, Equilibrium in Isolation

Unit III

Trends in International Business : Cold War Era and Globalization- Change in Compositional significance of Trade and Foreign Direct Investment (FDI) under Globalization - SEZs and their Significance. Foreign Exchange Market and BoP: Demand and Supply of Foreign



Exchange -- Significance of Marshall-Lerner Condition in Supply of Foreign Exchange. · International Business Operations: Global manufacturing; Global marketing management; Global human resource management, Global business citizenship.

Unit IV

World Trade Organization GATT to WTO, Functions and Principles of

WTO, WTO and Developing Countries. Dispute Settlement Mechanism. · Regional Economic Integration: Tariff and its Impact - Tariff and Non tariff Barriers to Trade - EU, ASEAN and SAARC. Recent Trade Rounds and Position of India.

**Reference Books**

- Chacholiades Miltiades, International Economics, McGraw Hill.
- Hill Charles WL and Jain A.K., International Business, Tata McGraw Hill. · Markusen, Melvin, Kaemfer and Maskus, International Trade Theory and Evidence, McGraw Hill.
- Rugman and Hodgetts, International Business: A Strategic Management Approach, Pearson.
- Taggart, James, H. and McDermott Michael C., The Essence of International Business, Prentice Hall

**Question Paper Pattern**

Time - 3 Hrs

Max. Marks -80

Q. 1 A) Unit I ----- 8 Marks

B) Unit I ----- 8 Marks

OR

C) Unit I ----- 16 Marks

Q2. A) Unit II ----- 8 Marks

B) Unit II ----- 8 Marks

OR

C) Unit II ----- 16 Marks

Q.3. A) Unit III ----- 8 Marks

B) Unit III ----- 8 Marks

OR



- C) Unit III ----- 16 Marks
- Q.4. A) Unit IV ----- 8 Marks
- B) Unit IV ----- 8 Marks
- OR
- C) Unit IV ----- 16 Marks
- Q.5. A) Unit I ----- 4 Marks
- B) Unit II----- 4 Marks
- C) Unit III----- 4 Marks
- D) Unit IV----- 4 Marks

**Syllabus (Business Studies)**  
M.Com Semester II

**C-1- Indian Financial System**

Course Outcomes (COs)/Learning Outcomes: On successful completion of this course, the learner will be able to -	
CO 1	Compare and Contrast roles of various components of financial system
CO 2	Analyze the role of banks with respect to credit creation and assess impact on economic development
CO 3	Assess the impact of privatisation of insurance companies on penetration of insurance products
CO 4	Evaluate the role of regulatory bodies in capital market operations

Unit I : Components of formal financial system

Structure and functions of financial structure, Nature and role of financial institutions and financial markets, financial system and economic development, pre and post scenario in financial system, reforms of financial structure , money market-nature, nature and operations of instruments, money market and Indian monetary policy

Unit II : Banking

Definition, characteristics , credit creation of banks current situation of Indian commercial banks , History of commercial banks , types of banks, Managerial functions of banks, deposits and loan management, procedure of loan, types of loan, principles of bank, limitations of credit creation ,



investment of bank Government securities, financial management of bank, accounts of bank, management of wealth, services of bank.

Unit III: Insurance

History of insurance , meaning and definition, importance and contribution to development, Insurance regulatory and authority Act 1999, current scenario of life insurance after privatization, Impact of privatization of insurance companies , Scope of life insurance marketing,

Nature of Insurance, policy contract, organization structure of Life Insurance corporation in India, Distribution channel of LIC of India, GIC products.

Unit IV : Capital market

Role, History, changes of capital market, primary market, stock exchange and share market and its functions, services rendered by stock exchange, Role of stock exchange in capitalize economy , listing of securities, Indian Stock market -its structure and functions, Indian Depository Act, Mutual Fund and its role in Indian Economical development, Regulatory bodies and services- SEBI, RBI, CRISIL, SHCIL, Exim bank, Foreign exchange market.

Reference Books

1. V.Avadhani, Indian capital market, First Edition, Himalaya publishing Home.
2. H.R.Machiraju, Merchant banking, third Edition, New age international publishers.
3. Ruddar Datt & K.P.M.Sundharam, Indian Economy, Fortieth Revised Edition, S.Chand & Co.Ltd.,
4. M.Y.Khan, Indian financial system, Fourth Edition, Tata mcgraw Hill.

**Question Paper Pattern**

Time - 3 Hrs

Max. Marks -80

Q. 1 A) Unit I ----- 8 Marks

B) Unit I ----- 8 Marks

OR

C) Unit I ----- 16 Marks

Q2. A) Unit II ----- 8 Marks

B) Unit II ----- 8 Marks

OR

C) Unit II ----- 16 Marks

Q.3. A) Unit III ----- 8 Marks

B) Unit III ----- 8 Marks

OR

C) Unit III ----- 16 Marks

Q.4. A) Unit IV ----- 8 Marks

B) Unit IV ----- 8 Marks

OR

C) Unit IV ----- 16 Marks

Q.5. A) Unit I ----- 4 Marks

B) Unit II----- 4 Marks

C) Unit III----- 4 Marks

D) Unit IV----- 4 Marks

**C-2- Company Law**

Course Outcomes (COs)/Learning Outcomes: On successful completion of this course, the learner will be able to -	
CO 1	Exemplify the procedure for formation of a company
CO 2	Compare and Contrast the provisions regarding issue of equity share capital with preference share capital
CO 3	Draft a notice and agenda for Annual General Meeting
CO 4	Understand provisions related to appointment of directors and auditors

Unit I

Introduction of company Act 2013, Formation of companies, public and private and one person companies, procedure for formation of company., Memorandum of association, articles of association, alteration of MOA and AOA, conversion of companies already registered., Prospectus, public offer and private placement, Shelf prospectus and red hearing prospectus, allotment of securities by the company, private placement- offer and invitation.

Unit II

Kinds of share capital, Issue of sweat equity shares, Issue and redemption of preference shares, transfer and transmission of securities, further issue of share capital, rights issue, issue of bonus shares, Provisions relating acceptance to deposits from public, Registration of charges including punishment for contravention





Unit III

Register of members, annual return, meetings of shareholders, annual general meeting, extra ordinary general meeting, notice of meeting and explanatory statement, quorum for meetings, ordinary and special resolutions., Meetings of boards, quorum of board meetings, minutes of meetings, notice, agenda, passing resolution of circulation, audit committee, powers of board, loan to directors, loans and investments by the company, related party transaction.

Unit IV

Appointment , registration and removal of auditors, Qualifications and disqualifications of Auditors, Appointment , registration and removal of Directors, Qualifications and disqualifications of directors, vacation of office, number of directorship, Directors report, Provisions relating to additional director, alternate directors, nominee directors, independent directors, appointment of managing directors, whole time director, Key managerial person, secretarial audit, functions of company secretary.

Reference Books:

1. A.K. Mujumdar, Dr. G.K. Kapoor, Company Law and Practice; Taxmann, 59/32, New Rohtak Road, New Delhi-110 005.
2. M.C. Kuchhal : Modern Indian Company Law; Shri Mahavir Book Depot, 2603, NaiSarak, Delhi-110 006.
3. A. Ramaiya : Guide to the Companies Act; Lexis Nexis, Butterworths Wadhwa, Nagpur
4. Study Material Executive Programme - Company Law- Paper One , 2018, by ICSI

**Question Paper Pattern**

Time - 3 Hrs

Max. Marks -80

Q. 1 A) Unit I ----- 8 Marks

B) Unit I ----- 8 Marks

OR

C) Unit I ----- 16 Marks

Q2. A) Unit II ----- 8 Marks

B) Unit II ----- 8 Marks



OR

C) Unit II ----- 16 Marks

Q.3. A) Unit III ----- 8 Marks

B) Unit III ----- 8 Marks

OR

C) Unit III ----- 16 Marks

Q.4. A) Unit IV ----- 8 Marks

B) Unit IV ----- 8 Marks

OR

C) Unit IV ----- 16 Marks

Q.5. A) Unit I ----- 4 Marks

B) Unit II----- 4 Marks

C) Unit III----- 4 Marks

D) Unit IV----- 4 Marks

### C-3- Project Management

Course Outcomes (COs)/Learning Outcomes: On successful completion of this course, the learner will be able to -	
CO 1	Determine the factors of project environment and list out the essentials of project management
CO 2	Determine the optimum capital structure for a project
CO 3	Evaluate applicability and efficiency various control tools for effective project management
CO 4	Design and demonstrate the project execution plan for a given project

#### Unit I: Introduction

Introduction to project and project management. Characteristics and types of projects. Gaining importance, project life cycle and its phases. Project management, Project manager and his responsibilities. phases of Project management, Project environment, the 7S of Project management.



**Unit II: Project Finance**

Financial feasibility, determinants of cost of project, its financing and deciding optimum capital structure. Cash flows from project and owner's perspective. Project Appraisal. Financial feasibility with risk. Types of risk, techniques of risk evaluation and its mitigation

**Unit III: Project Analysis**

Time planning, Contents of Project plan, planning process, Work breakdown structure, process mapping. Project Budgeting: Financial Projections, time value of money, cost of capital, Appraisal criteria, , project control –scope/progress control, performance control, schedule control and cost control

**Unit IV: Project Implementation**

Organizing human resources, systems and procedure for project implementation. Working of systems, Design of systems, project work system design, work breakdown structure, project execution plan, project control system, project diary

**Reference Books**

1. Clifford F Gray, Erik W Larson, "Project Management-The Managerial Process" McGraw-Hill
2. Prasanna Chandra, Projects Planning Analysis selection, financing, Implementation, McGraw Hill
3. S.Choudhury, Project Management Tata McGraw Hill publishing.,
4. Vasanth Desai, Project Management, Himalaya Publishing House
- 5 Goel B.B. Project Management, Deep & Deep Publications Pvt. Ltd

**Question Paper Pattern**

Time - 3 Hrs

Max. Marks -80

Q. 1 A) Unit I ----- 8 Marks

B) Unit I ----- 8 Marks

OR

C) Unit I ----- 16 Marks

Q2. A) Unit II ----- 8 Marks



B) Unit II ----- 8 Marks

OR

C) Unit II ----- 16 Marks

Q.3. A) Unit III ----- 8 Marks

B) Unit III ----- 8 Marks

OR

C) Unit III ----- 16 Marks

Q.4. A) Unit IV ----- 8 Marks

B) Unit IV ----- 8 Marks

OR

C) Unit IV ----- 16 Marks

Q.5. A) Unit I ----- 4 Marks

B) Unit II----- 4 Marks

C) Unit III----- 4 Marks

D) Unit IV----- 4 Marks

### E-1- Advanced Financial Management

Course Outcomes (COs)/Learning Outcomes: On successful completion of this course, the learner will be able to -	
CO 1	Prepare a Cash Budget and determine optimal cash balance in a given situation
CO 2	Determine various costs of receivables & payables and frame cost-effective Receivables Management Policy
CO 3	Prepare a Cash Flow Statement of an organization for a given situation
CO 4	Analyze the impact of dividend decisions under various dividend payout and retention ratios



**Unit 1: Management of cash and marketable securities**

Meaning of Cash Management, Motives of Holding Cash, Objective of cash management, Management of Cash Balance (Setting cash Balance, Cash Cycle, Zero Balance Account, Money Market Banking, Petty Cash (Imprest System), Meaning and types of Float, Management of Float, Meaning and types of Marketable Securities, Cash Management Planning with cash Budget, Cash Management Model (Baumols Model, Moller -Orr Model). *(Theory and Numerical)*

**Unit 2: Debtors (Receivables) and Creditors Management:**

Meaning of Receivables, Cost of receivables, credit policy and evaluation of debtors, Cash Discount policy and ascertainment of cost of cash discount, Effective cost of bills discounting, Meaning of Creditors, calculation of cost of credit. *(Theory and Numerical)*

**Unit 3:**

**Cash Flow Analysis**

Meaning, Cash flow activities, significance of Cash flow statement and disadvantages. Preparation of Cash Flow Statement (Operating, Investing, Financial Activities) *(Theory and Numerical)*

**Unit 4:**

**Retention Policy (Dividend Decision):**

Meaning and concept of dividend, Meaning and concept of retained earnings, importance of dividend, Factors affecting dividend decision, Types of dividends, Dividend and valuation of the firm, Relevance model of dividend policy (Walters Model, Gordons Model), Irrelevance model of dividend policy (Residual Theory, Modigliani and miller theory).

Stability of Dividends, Bonus shares. *(Theory and Numerical)*

**Reference Books:**

1. Damodaran Aswath: Applied Corporate Finance, Wiley Student Edition
2. E. J. Mclancy: "Business Finance: Theory and Practice". Pearson Education.
3. Gitmam, L. J.: Principles of Management Finance, Addison-Wasley
4. Higgins, R. C: Analysis on Financial Management, Irwin, McGraw Hill
5. Hompton, John: Financial Decision making: Concept, problem & Cases, Prentice hall India.
6. Joseph, P. Ogden, Frank.C.Jen and Philip, F.O'Conner : Advanced Corporate Finance:Policies and Strategies, Pearson Education
7. Khan & Jain: Financial Management, Tat McGraw

**Question Paper Pattern**

Time - 3 Hrs

Max. Marks -80

Q.1- A) Unit I -----8 marks ( Theory) B)Unit I -----8

Marks ( Numeric)

OR

C)Unit I -----16 Marks ( Numeric)

Q.2- A) Unit II -----8 marks ( Theory)

B) Unit II -----8 Marks ( Numeric)



OR

C) Unit II -----16 Marks ( Numeric)

Q.3- A) Unit III -----8 marks ( Theory) B)Unit III-----8  
Marks ( Numeric)

OR

C)Unit III -----16 Marks ( Numeric)

Q.4- A) Unit IV -----8 marks ( Theory) B)Unit IV -----8  
Marks ( Theory)

OR

C)Unit IV -----16 Marks (Numeric)

Q.5 A) Unit I -----4 Marks (Theory)

B)Unit II----- 4 Marks (Theory)

C)Unit III ----- 4 Marks (Numeric)

D)Unit IV-----4 Marks (Numeric)

### E-2- Basics of GST

Course Outcomes (COs)/Learning Outcomes: On successful completion of this course, the learner will be able to -

CO 1	To learn and understand GST Law, and its application
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CO 2	Determine the value of taxable goods and services and Input Tax Credit
CO 3	Understand provisions related to compliances under GST Act
CO 4	Understand provisions related to demand and appeals

Unit I :

GST - The Road Begins -Draft Model GST Law - Positives –Negatives- LEVY - Territorial jurisdiction of GST - Taxable Event - Consideration - Levy and collection of GST - Composition levy - PLACE AND TIME OF SUPPLY - Definitions of Goods & Services - Time of supply.

Unit II

VALUATION - Value of taxable goods and services- Valuation Rules SPECIAL TRANSACTIONS - Job work - Electronic Commerce -INPUT TAX CREDIT - Input tax credit - Input Service Distributor -REFUNDS - Refund Interest on refund.

Unit III

COMPLIANCES - Registration - Invoices, credit and debit notes - Payment of tax - Tax deducted at source - Returns - Accounts and Records -

ASSESSMENT, AUDIT AND INSPECTION - Assessment - Audit - Inspection - INTEREST, PENALTY AND PROSECUTION - Interest - Offences and Penalties – Prosecution.

Unit IV

DEMAND AND APPEALS - Demand - Appeals - CGST - SGST -GISTALTERNATE DISPUTE RESOLUTION MECHANISM - Authority of Advance

Ruling - Settlement of cases. - Recovery of tax - Liability to pay tax in specified cases - TRANSITIONAL PROVISIONS -Transitional Provisions.

Reference Books:

1. Indirect Tax, RG Saha, Usha Devi N, Himalaya Publication House
2. Goods and Service Tax, HC Mehrotra, Sahitya Bhavan Publication, Agra
3. GST Ready Reckoner, VS Date, Taxmann

Time - 3 Hrs

**Question Paper Pattern**

Max. Marks -80

Q. 1 A) Unit I ----- 8 Marks

B) Unit I ----- 8 Marks



OR

C) Unit I ----- 16 Marks

Q2. A) Unit II ----- 8 Marks

B) Unit II ----- 8 Marks

OR

C) Unit II ----- 16 Marks

Q.3. A) Unit III ----- 8 Marks

B) Unit III ----- 8 Marks

OR

C) Unit III ----- 16 Marks

Q.4. A) Unit IV ----- 8 Marks

B) Unit IV ----- 8 Marks

OR

C) Unit IV ----- 16 Marks

Q.5. A) Unit I ----- 4 Marks

B) Unit II ----- 4 Marks

C) Unit III ----- 4 Marks

D) Unit IV ----- 4 Marks

