

# PROGRAMME GUIDE

---

## MASTER OF COMMERCE (M.COM)

\*Scheme of Examination (CBCS/ELECTIVE)

\*Detailed Structure of Syllabus



**DR. C.V.RAMAN UNIVERSITY**

**KARGI ROAD, KOTA, BILASPUR, (C.G.)**

**PHONE:07753-253737, Fax: 07753-253728**

**Website:www.cvru.ac.in**

# **DEPARTMENT OF COMMERCE**

## **INTRODUCTION**

M.COM Programme is an UGC approved 2 years full time Post Graduate degree programme of 84 credits divided in 4 semesters. The M.COM program at Dr. C. V. Raman University aims to prepare students for choosing various verticals of business administration. It provides strong foundation for students on core business & managerial areas. This enables students to become job ready professionals and helps them to take up managerial & entrepreneurial roles in future. It also provides scope for research studies. Students are always motivated to pursue research programmes, obtaining managerial positions in private & public companies & taking up startups.

## **VISION**

The department aims to be a vibrant and innovative centre for education, to equip students with knowledge and skills in their chosen stream, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into future leaders, entrepreneurs and above all good human beings.

## **MISSION**

- To prepare new generation of chartered accountant, cost and work as an accountant and financial analyst for the business society and nation.
- To fulfill the growing demand of financial expert to the industries, business and financial institutions.
- To bring different business culture and thoughts together.
- To bring personal growth intellectual integrity, global sensitivity, local engagements and civic values.
- To articulate the students as a financial experts and inculcate business values and ethics.

## **PROGRAMME OBJECTIVE**

The major objectives of the M.Com programme are:

- To impart knowledge in advanced concept and application in various fields of commerce.
- To provide students the avenues of studies in parallel professional courses in commerce discipline.
- To equip the students to occupy the important positions in business, industries and related organizations.
- To select and apply appropriate tools for decision making required for solving complex managerial problems.
- To develop sound knowledge of the entrepreneurial process and inculcate creativity and innovation among students.
- Students will have innovative skills and drive the businesses through multifaceted skills.
- The all-inclusive outlook of the course offer a number of value based and job oriented courses ensures that students are well trained to take up the new challenges and opportunities.

## **PROGRAMME SPECIFIC OBJECTIVES**

- Any kind of developing economy, the learning and understanding of commerce discipline attributes are more significant.
- Students will be provided with advance concepts and practical knowledge in the field of commerce to contribute to nation building while upholding ethical practices.
- To provide entrepreneurial skill so that job opportunities can be generated.
- Utilize qualitative and quantitative methods to investigate and solve critical business problems. Integrate tools and concepts from multiple functional areas (i.e. Finance, Management, Banking, Computer Application, Taxation) to solve business problems.
- Various promotional activities to develop the commerce curriculum especially distance mode education. It has reached to all kind of young minds throughout the country.

## **PROGRAMME OUTCOME**

On successfully completing the program the student will be able to:

- Student will gain higher level knowledge and understanding of contemporary trends in commerce and business finance.
- Prepare the students to apply Statistical methods and proficient use of tools for modeling and analysis of business data.
- Prepare the students for an in depth analysis of investment, portfolio management, investment banking and liquidation of investments.
- Develop competency in the students about the laws , rules and regulations, and roles of commercial, government and central banks in controlling money market and inflation.
- Review the research literature, identify and analyze management research problems.
- Identify business opportunities, design and implement innovations in work space.
- For a commerce graduates, opportunities are not only limited to commercial jobs in public & private companies; students are groomed to become entrepreneurs.
- Apply ethical principles and make ethical choices.
- Function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings.
- Communication Skill will be enhanced to effectively communicate with all stakeholders.
- Train the students on teamwork, lifelong learning and continuous professional development.

**MASTER OF COMMERCE**  
Duration: 24 Months (2 Years)  
Eligibility: Graduate with Commerce/ Management

COURSE STRUCTURE OF M.COM SEMESTER Ist													
Course Details				External Assessment		Internal Assessment				Credit Distribution			Allotted Credits
Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sectional		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
Theory Group													
6CMCO101	Core Course	Management Process & Organizational Behaviour	100	50	17	20	08	30	12	4	-	-	4
6CMCO102	Core Course	Managerial Economics	100	50	17	20	08	30	12	4	-	-	4
6CMCO103	Core Course	Environmental Analysis	100	50	17	20	08	30	12	4	-	-	4
6CMCO104	Core Course	Advanced Financial Accounting	100	50	17	20	08	30	12	4	-	-	4
6CMCO105	Core Course	Entrepreneurial Skill Development	100	50	17	20	08	30	12	4	-	-	4
	<b>Grand Total</b>		<b>500</b>							<b>20</b>	<b>-</b>	<b>-</b>	<b>20</b>

Minimum Passing Marks are equivalent to Grade D

Major- Term End Theory Exam

Minor- Pre University Test

Sessional weightage – Attendance 50%, Three Class Tests/Assignments 50%

L- Lectures T- Tutorials P- Practical

# MASTER OF COMMERCE

Duration: 24 Months (2 Years)

Eligibility: Graduate with Commerce/ Management

COURSE STRUCTURE OF M.COM SEMESTER IInd													
Course Details				External Assessment		Internal Assessment				Credit Distribution			Allocated Credits
Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sectional		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
<b>Theory Group</b>													
6CMCO201	<b>Core Course</b>	Computer Application for Managers	100	50	17	20	08	30	12	4	-	-	4
6CMCO202	<b>Core Course</b>	Cost Analysis and Control	100	50	17	20	08	30	12	4	-	-	4
6CMCO203	<b>Core Course</b>	Strategic Management	100	50	17	20	08	30	12	4	-	-	4
6CMCO204	<b>Core Course</b>	Corporate Legal Framework	100	50	17	20	08	30	12	4	-	-	4
6CMCO205	<b>Core Course</b>	Advance Statistical Analysis	100	50	17	20	08	30	12	4	-	-	4
<b>Practical Group</b>				<b>Term End Practical Exam</b>		<b>Lab Performance</b>		<b>Sectional</b>					
**	<b>Skill Enhancement</b>	Skill Enhancement Elective Course-1	50	25	08	25	08	-	-	-	1	1	2
<b>Grand Total</b>			<b>550</b>							<b>20</b>	<b>1</b>	<b>1</b>	<b>22</b>

Minimum Passing Marks are equivalent to Grade D

L- Lectures T- Tutorials P- Practical

Major- Term End Theory / Practical Exam

Minor- Pre University Test

Sessional weightage - Attendance 50%, Three Class Tests/Assignments 50%

\*\*Skill Elective I - Any other course being offered in this semester as per the list given at the end of course structure.

\*\*Skill Enhancement Elective - I: Paper consists of theory classes during semester and practical's at end semester conducted under supervision of department.

**MASTER OF COMMERCE**  
Duration: 24 Months (2 Years)  
Eligibility: Graduate with Commerce/ Management

COURSE STRUCTURE OF M.COM SEMESTER IIIrd													
Course Details				External Assessment		Internal Assessment				Credit Distribution			Allotted Credits
Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sectional		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
<b>Theory Group</b>													
6CMC0301	<b>Core Course</b>	International Business	100	50	17	20	08	30	12	4	-	-	4
6CMC0302	<b>Core Course</b>	Business Ethics and Corporate Social Responsibility	100	50	17	20	08	30	12	4	-	-	4
6CMC0303	<b>Core Course</b>	Advanced Corporate Accounting	100	50	17	20	08	30	12	4	-	-	4
*	<b>Discipline Specific Elective</b>	Group Elective I	100	50	17	20	08	30	12	4	-	-	4
*	<b>Discipline Specific Elective</b>	Group Elective II	100	50	17	20	08	30	12	4	-	-	4
<b>Practical Group</b>				<b>Term End Practical Exam</b>		<b>Lab Performance</b>		<b>Sectional</b>					
**	<b>Skill Enhancement</b>	Skill Enhancement Elective Course-II	50	25	08	25	08	-	-	-	1	1	2
<b>Grand Total</b>			<b>550</b>							<b>20</b>	<b>1</b>	<b>1</b>	<b>22</b>

Minimum Passing Marks are equivalent to Grade D

L- Lectures T- Tutorials P- Practical

Major- Term End Theory / Practical Exam

Minor- Pre University Test

Sessional weightage – Attendance 50%, Three Class Tests/Assignments 50%

\* Discipline Elective: Opted specialization by student in 3rd Semester will remain same in, IVth Semester as well. (See the specialisation subject as mentioned below)\*

\*\*Skill Elective II– Any other course being offered in this semester as per the list given at the end of course structure.

\*\*\*Skill Enhancement Elective –II: Paper consists of theory classes during semester and practical's at end semester conducted under supervision of department.

# MASTER OF COMMERCE

Duration: 24 Months (2 Years)

Eligibility: Graduate with Commerce/ Management

COURSE STRUCTURE OF M.COM SEMESTER IVth													
Course Details				External Assessment		Internal Assessment				Credit Distribution			Allocated Credits
Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sectional		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
<b>Theory Group</b>													
6CMC0401	<b>Core Course</b>	Corporate Tax Planning & Management	100	50	17	20	08	30	12	4	-	-	4
6CMC0402	<b>Core Course</b>	Research Methodology	100	50	17	20	08	30	12	4	-	-	4
*	<b>Discipline Specific Elective</b>	Group Elective III Finance/Management Taxation /Banking/Computer Application	100	50	17	20	08	30	12	4	-	-	4
<b>Practical Group</b>				<b>Term End Practical Exam</b>		<b>Lab Performance</b>		<b>Sectional</b>					
**	<b>Project/Dissertation/Internships &amp; Viva Voce</b>	Project/Dissertation/Internship & Viva Voce	200	100	33	-	-	100	40	-	-	8	8
	<b>Grand Total</b>		<b>500</b>							<b>12</b>	<b>-</b>	<b>8</b>	<b>20</b>

Minimum Passing Marks are equivalent to Grade D

L- Lectures T- Tutorials P- Practical

Major- Term End Theory / Practical Exam

Minor- Pre University Test

Sessional weightage - Attendance 50%, Three Class Tests/Assignments 50%

\* Discipline Elective: Opted specialization by student in 3rd Semester will remain same in, IVth Semester as well. (See the specialization subject as mentioned below)\*

\*\*Compulsory Project/Dissertation with choice in Disciplinary specific elective. Compulsory Project report along with one paper presentation certificate to be attached in report in related discipline.

### DISCIPLINE SPECIFIC ELECTIVE SPECILIZATION

\*Note - Students need to select any one group and choose any two subjects from selected group for fifth and sixth semester.

Electives for Third Semester			Electives for Fourth Semester		
Course Code	Course Type	List of Electives	Course Code	Course Type	List of Electives
<b>GROUP ELECTIVE NAME: : FINANCE</b>					
6CMCF301	Discipline Specific Elective-1	Security Analysis and Portfolio Management	6CMCF401	Discipline Specific Elective-3	Financial Derivatives
6CMCF302	Discipline Specific Elective-2	Financial Institution & Services			
<b>GROUP ELECTIVE NAME: MANAGEMENT</b>					
6CMCM301	Discipline Specific Elective-1	Human Resource Management	6CMCM401	Discipline Specific Elective-3	Business Promotion and Project Planning
6CMCM302	Discipline Specific Elective-2	Marketing Management			
<b>GROUP ELECTIVE NAME: BANKING</b>					
6CMCB301	Discipline Specific Elective-1	Principles & Practices of Banking	6CMCB401	Discipline Specific Elective-3	International Banking
6CMCB302	Discipline Specific Elective-2	Funds Management In Banks			
<b>GROUP ELECTIVE NAME: COMPUTER APPLICATION</b>					
6CMCA301	Discipline Specific Elective-1	Technology Assessment & Forecasting	4CMCA401	Discipline Specific Elective-3	Software Project & Quality Management
6CMCA302	Discipline Specific Elective-2	Technology Commercialization & Transfer			
<b>GROUP ELECTIVE NAME: TAXATION</b>					
6CMCT301	Discipline Specific Elective-1	Direct Tax	6CMCT401	Discipline Specific Elective-3	Business Taxation
6CMCT302	Discipline Specific Elective-2	Goods & Services Tax			



## SKILL ENHANCEMENT ELECTIVE COURSES

<b>Non-Technical</b>			
Elective No.	Department/ Faculty Name		
	<b>Faculty of Information Technology</b>		
I	SCIT 201	Data Entry Operation	2(1+0+1)
II	SCIT 301	Multimedia	2(1+0+1)
III	SCIT 501	Web Designing with HTML	2(1+0+1)
IV	SCMIT 201	Web Development	2(1+0+1)
V	SCMIT 301	LINUX	2(1+0+1)
	<b>Faculty of Management</b>		
I	SMGT 201	Briefing and Presentation Skills	2(1+0+1)
II	SMGT 301	Resolving Conflicts and Negotiation Skills	2(1+0+1)
III	SMGT 802	Entrepreneurship Development	2(1+0+1)
	<b>Faculty of Commerce</b>		
I	SCOM 201	Tally ERP 9	2(1+0+1)
II	SCOM 302	Multimedia	2(1+0+1)
III	SCOM 803	Data Analyst	2(1+0+1)
	<b>Faculty of Humanities</b>		
I	SHBA 301	Pursuing Happiness	2(1+0+1)
II	SHBA302	Communication Skill and Personality Development	2(1+0+1)
III	SHMA301	Tourism in M. P	2(1+0+1)
	<b>Faculty of Science</b>		
I	SSBI 301	Mushroom Cultivation	2(1+0+1)
II	SSPH 301	House Hold Wiring	2(1+0+1)
III	SSPH 301	Basic Instrumentation	2(1+0+1)
IV	SSPH 301	DTP Operator	2(1+0+1)
V	SSCH 301	Graphic Designing	2(1+0+1)
	<b>Faculty of Education</b>		
I	SCBE 403	Understanding of ICTC (Information Communication Technology)	2(1+0+1)
II	SCPE 201	Yoga Education	2(1+0+1)



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 1<sup>st</sup>**

**Course: M.COM**

**SUBJECT: MANAGEMENT PROCESS & ORGANISATIONAL BEHAVIOUR**

**Subject Code: 6CMCO101**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

**Course objective:** The objective of the course is to provide the student with an understanding of basic management and organizational behavior concepts, principles and practices.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Basic concepts of management: Definition – Need and Scope – Different schools of management thought – Behavioural, Scientific, Systems, and Contingency, Contributions of Taylor, Gantt, Gilbreth, Fayol, Maslow, Herzberg, Likert and McGergor	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Functions of Management –Planning – Concept, Nature, Importance, Steps, Limitations, Management by Objectives, Organizing - Concept, Nature, Importance, Principles, Centralization, Decentralization, Organization Structures-Line and Staff Authority, Functional, Matrix, Geographical, New Forms of Organization, Staffing - Concept, Nature, Importance, Steps, Directing– Concept, Nature, Importance, Controlling - Concept, Nature, Importance, Process of controlling, Control Techniques, Leadership: Concept, Nature, Importance, Attributes of a leader, developing leaders across the organization, Leadership Grid, Decision making: Concept, Nature, Importance, and Process, Types of decisions, Problems in decision making	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Introduction to organisational behaviour : Definition, Importance, Scope, Fundamental Concepts of OB, Different models of OB, Personality & Attitudes: Meaning of personality, attitude -Development of personality – Attributes of personality- to Organizational Behaviour Transactional Analysis – Ego states –Johari window - Nature and dimensions of attitude – Developing the right attitude	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Motivation: Definition, Importance, Motives – Characteristics, Classification of motives - Primary & Secondary motives. Theories of Motivation - Maslow's Theory of need hierarchy - Herzberg's theory, Morale - Definition and relationship with productivity - Morale Indicators, Group Dynamics and Teambuilding: Concept of Group & Team. Theories of Group Formation - Formal and Informal Groups, Importance of Team building	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Conflict Management: Definition. Traditional Vs Modern view of conflict – Types of conflict – Intrapersonal, Interpersonal, Organizational, Constructive and Destructive conflict, Stress management: Definition, Causes, Managing stress, Stress as a motivator, Work life balance, Change management: Concept of change, change as a natural process, Importance & Causes of change, Learning – unlearning, Concept of learning organizations	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** Students would be able to make use of different management and organizational behavior principles in the course of decision making in different forms of business organizations

**TEXT BOOK**

- Organizational behavior Sahitya bhawan publication
- Management concept Sahitya bhawan publication

**REFERENCE BOOKS**

- Organizational behavior Robbins, Stephens (Pearson)
- Organizational behavior Prasad L.M (Sultan Chand)
- Management concept and Organizational behavioral C.L. Chatirvedi (Shreemahavir Book Depot)

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Administrative Services Manager, Branch manager, Customer service Manager	Action Planning skill will be developed Able to solve the problem	No poverty, Zero Hunger, Quality Education, Decent work and Economic Growth, Sustainable Cities and Communities, and Responsible Consumption and production	Service consultancy



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 1<sup>st</sup>**

**Course: M.COM**

**SUBJECT: MANAGERIAL ECONOMICS**

**Course objective:** This subject aims at enabling the managers in different spheres to take wise managerial decisions in the areas like production, pricing, distribution and Marketing to benefit all the stake holders.

**Subject Code: 6CMCO102**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

Unit	Unit wise course contents	Methodology Adopted
<b>Unit – I</b>	Meaning of Managerial economics: Nature and Scope of Managerial economics, Managerial Economist: Role and Responsibilities, fundamental economic concepts Profit Maximization Theory	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – II</b>	Demand Analysis: Theory of Demand, Law & Nature of Demand, Demand Determinants, Elasticity of Demand, Introduction Explanation Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – III</b>	Production Function : Law of Variable Proportions, Law of Returns to Scale, Cost analysis – Incremental cost, opportunity cost and marginal cost, short and Long run costs function. Empirical cost functions- Break-even analysis, learning curve and cost volume profit analysis	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – IV</b>	Price-output decisions under different market conditions - Perfect and Imperfect market, Market structure- Monopoly, Oligopoly and Duopoly, Monopolistic Competition, Non- Price Competition, Price Discrimination, Product Differentiation.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit - V</b>	Business Cycles: Nature and Phases, Theories of Business Cycles, economic forecasting for business, Concept of GNP, GDP, Gross Domestic Savings, Gross Domestic Capital Formation. Profit Management: Measurement of Profit, Concept of Risk and Uncertainty	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** By studying this subject student will be able to get knowledge about diverse areas like production, pricing, distribution, marketing and stake holders which will be useful for their future

**TEXT BOOK**

- Managerial economics SBPD PUBLICATION
- Managerial economics R.L Varshney ( S.Chand)

**REFERENCE BOOKS**

- Managerial economics D.N Dwivedi (Vikas publication)
- Managerial economics D.M Mithani (Himalya publication house)
- Managerial Economics M.L.Jhingani (Vrinda publication)

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Economic Journalism, Assistant to researcher and consultant	Developing Commercial awareness,Able to plan different course of action,Able to improve decision making and problem solving skills.	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth goals achieved	Economic analyst, Resource allocator,



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 1<sup>st</sup>**

**Course: M.COM**

**SUBJECT: ENVIRONMENTAL ANALYSIS**

**Subject Code: 6CMCO103**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

**Course objective:** As the environment in which an executive in taking business decisions are keep changing from time to time the Managers are expected to know about that he/she guess the situation and takes the wise Managerial decisions.

Unit	Unit wise course contents	Methodology Adopted
<b>Unit – I</b>	Business Environment: nature, significance and scope, and its relevance in Management decision making, The Interaction Matrix of different Environmental Factors, The process of Environmental Scanning, Basic philosophies of capitalism and socialism with their variants.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – II</b>	The Political- Legal Environment: The relationship between business and government in India, the constitutional provisions affecting business, an introduction to some important business laws like MRTP, Industrial (development and regulation) Act 1951, FEMA, Consumer Protection Act, changing dimension of these laws and their impact on business.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – III</b>	International Business- Overview, International Trade Theories, Barriers of Trade; Multinational Company in India, Foreign collaboration, joint venture, Public Sector Enterprises and Reforms in Public Sector.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – IV</b>	International Business Policy-Export-Import Policy, FDI, Foreign Exchange Rate Mechanism, WTO and its implication on Indian Business, Economic Reforms and New Economic Policy, Democratic Policy.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit - V</b>	Industrial Ecology and Recycling Industry, Environmental Management System: EMS Standards, ISO 14000. Environmental Accounting and Auditing, Clearance/Permissions forest abolishing industry, Industrial pollution: Green funding, Deforestation and its impact, Soil and Water conservation, Solid waste management.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** Students will learn about taking decisions in various aspect of business environment and they will also get knowledge about various government aspects of economy such as EXIM Policy, Fiscal Policy, Monetary Policy, FEMA etc.

**TEXT BOOK**

- Business Environment : V.C Sinha (SBPD Publishing House)
- Business Environment : Dr. JK Jain & Kaustubh Jain (Hindi GranthAcadamy)

**REFERENCE BOOKS**

- Business Environment Ravindra Saini
- Environmental Studies Dr. V.C.Sinha
- Environmental Analysis Roger N. Reeve

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Economic Journalism, Assistant to researcher and consultant	Developing Commercial awareness, Able to plan different course of action, Able to improve decision making and problem solving skills.	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth goals achieved	Economic analyst, Resource allocator,





## DR. C.V.RAMAN UNIVERSITY

KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 1<sup>st</sup>**

**Course: M.COM**

**SUBJECT: ENTREPRENEURIAL SKILL DEVELOPMENT**

**Subject Code: 6CMCO105**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

**Course objective:** The aim of this subject is to develop a basic understanding about the fundamental concepts and functions of Entrepreneurship and Management.

Unit	Unit wise course contents	Methodology Adopted
<b>Unit – I</b>	Introduction: Concept and Definitions Entrepreneur v/s Entrepreneur; Role of entrepreneurship in economic development; Entrepreneurship process; Factors impacting emergence of entrepreneurship; Entrepreneur v/s Investors; Entrepreneurial attributes and characteristics; Entrepreneurs versus inventors; Entrepreneurial Culture; Women Entrepreneurs; Social Entrepreneurship; Classification and Types of Entrepreneurs; EDP Programmes; Entrepreneurial Training; Traits/Qualities of an Entrepreneurs.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – II</b>	Creating Entrepreneurial Venture: Generating Business idea- Sources of Innovation, methods of generating ideas, Creativity and Entrepreneurship; Challenges in managing innovation; Business planning process; Drawing business plan; Business plan failures; Entrepreneurial, leadership- components of entrepreneurial leadership; Entrepreneurial Challenges; Legal issues – forming business entity, considerations and Criteria, requirements for formation of a Private/Public Limited Company.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – III</b>	Functional plans: Marketing plan- for the new venture plans: Marketing plan– for the new venture, environmental analysis, steps in preparing marketing plan, marketing mix, contingency planning; Organizational plan – designing organization structure and Systems.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – IV</b>	Entrepreneurial Finance: Debt or equity financing, Sources of Finance- Commercial banks, private placements, venture capital, financial institutions supporting entrepreneurs; Lease Financing; Funding opportunities for Start-ups in India.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit - V</b>	Enterprise Management: Managing growth and sustenance- growth norms; Factors for growth; Time management, Negotiations, Joint ventures, Mergers & acquisitions.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** After studying this subject students will able to understand the theoretical and practical aspects of Entrepreneurship and establishment of a new venture.

### TEXT BOOK

- Entrepreneurship skill S.CHAND
- Entrepreneurship SBPD

### REFERENCE BOOKS

- Entrepreneurship development Dr M.C. GARG
- Entrepreneurship development KATSON BOOKS
- Entrepreneurship development MARGAM P

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Business Consultant and Advisor Venture Capitalist	Team Working Decision Making Skills Problem Solving Skills Persuading, influencing and negotiable skills Leadership skills	No Poverty, Zero Hunger, Quality Education, Decent Work and Economic Growth, Industry Innovation and Infrastructure.	Small Business owner



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 2<sup>nd</sup>**

**Course: M.COM**

**SUBJECT: COMPUTER APPLICATION FOR MANAGERS**

**Course objective:** The objective of this subject is to provide an understanding about Computers, operating system and application of relevant software's in managerial decisions making.

**Subject Code: 6CMCO201**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Computer organization: Introduction, components, classification, capabilities characteristics & limitations, Operating systems; Windows, Unix/Linux, storage devices; application of computer in Business, Computer Languages	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Use of MS-Office: Basics of MS-Word, MS-Excel and MS-Power Point; Applications in documentation preparation and making reports; preparation of questionnaires, presentations, tables and graphs.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Computer hardware & Software, Main Memory & Secondary Memory, Internet – Features, Advantages & Disadvantages, Use.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Introduction to database: Concept, characteristics, objectives, Advantage & limitations, entity, attribute, schema, subschema, SQL and MS-Access Database: Select, insert, create, update and delete commands.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Application of Computers in Business: E-Commerce (for example e- ticketing, e-billing, e-payments etc.), Accounting and finance, and M- Commerce etc.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** After learning this subject student will become familiar with the fundamentals and working of Computers and Software's so as to use them in Problem solving and decisions making.

**TEXT BOOK**

- Microsoft Office 2019-peterweverka
- Thomas M. Connolly, Carolyn E. Begg, Database Systems-A Practical Approach to Design, Implementation, and Management (6e)

**REFERENCE BOOKS**

- Sharon Allen, Evan Terry, Beginning Relational Data Modeling
- Jeffrey A. Hoffer, V. Ramesh, Heikki Topi, Modern Database Management
- Raghu Ramakrishnan, Johannes Gehrke, Database Management Systems
- RamezElmasri, Shamkant B. Navathe, Fundamentals of Database Systems

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Computer Operator	Efficiency in Computer skills, Able to develop employability skills, Commercial awareness, Problem solving skills	No Poverty, Zero Hunger, Quality Education and Decent Work and Economic Growth goals achieved	Computer tutor /trainer business



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 2<sup>nd</sup>**

**Course: M.COM**

**SUBJECT: COST ANALYSIS & CONTROL**

**Course objective:** The aim of this subject is to develop a basic understanding about the cost principles and the methods of cost and budget related aspects in business organization.

**Subject Code: 6CMCO202**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Various cost concepts, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control, Overheads Accounting.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Process Accounting Joint product and Bye product, Equivalent Production and Inter Process Profit, Operating Cost.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Marginal Costing : Concepts, Break Even Analysis, Uniform costing and Inter firm comparison. Use of Managerial Costing in business Decision.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Budgetary Control: Basic concepts, Preparation of functional budget: Cost Audit : Objectives and Advantages.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Standard Costing and Variance Analysis.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** Student will learn about costing methods and technique, which will be helpful in getting job and taking various decisions related to cost.

**TEXT BOOK**

- Cost Analysis & Control SBPD PUBLICATION
- Management Accounting, Sahitya Bhawan

**REFERENCE BOOKS**

- Horngreen Charles T., and Gary L. Sundem and William O. Stratton, Introduction to Management Accounting, Prentice Hall of India.
- Drury Colin, Management and Cost Accounting, Thomson Learning.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Inventory Manager, Cost Accountant, Financial Analyst	Action Planning, Decision making skills, problem solving skills, time management, Commercial Awareness, Computing skills, numeracy.	No Poverty Zero Hunger Quality Education Decent work and economic growth	Inventory control Consultancy, Cost Consultancy.





**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 2<sup>nd</sup>**

**Course: M.COM**

**SUBJECT: STRATEGIES MANAGEMENT**

**Course objective:** This subject deals with corporate level policy & strategy formulation areas. This subject aims to developing conceptual skills in this area as well as their application in the corporate.

**Subject Code: 6CMCO203**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Military origins of strategy – Evolution - Concept and Characteristics of strategic management –Defining strategy – Mintzerbg’s 5Ps of strategy – Strategic Management Process, Strategy Formulation: Vision, mission, purpose, objectives and goals.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Strategic analysis: Analyzing Company’s Resources and Competitive Position: Core Competence –Distinctive competitiveness, Analyzing Company’s External Environment: Environmental scanning techniques- ETOP, QUEST and SWOT (TOWS), Industry Analysis - Porter’s Five Forces Model of competition	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Corporate Portfolio Analysis: Business Portfolio Analysis - BCG Matrix – GE 9 Cell Model - Concept of Stretch, Leverage and fit, Generic Competitive Strategies: Low cost, Differentiation, Focus, Grand Strategies: Stability, Growth, Retrenchment, Outsourcing Strategies	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Tailoring strategy to fit specific industry – Life Cycle Analysis, New Business Models and strategies for Internet Economy: Shaping characteristics of E-Commerce environment – E-Commerce Business Model and Strategies – Internet Strategies for Traditional Business – Key success factors in E-Commerce – Virtual Value Chain Analysis	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Strategy implementation - Project implementation – Procedural implementation – Resource Allocation, Behavioural issues in implementation – Corporate culture – Mc Kinsey’s 7s Framework, Functional issues – Functional plans and policies, StrategyEvaluation – Operations Control and Strategic Control– Balanced Scorecard.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes** After learning this subject student will be able to understand all the aspects of effective strategy and strategic framework and will able to develop strategy for the organizations.

**TEXT BOOK**

- Strategic management Sbpd Publication
- Strategic Management Dr.C.B.Gupta (S.Chand)

**REFERENCE BOOKS**

- Strategic financial management Girish P. Jhkhotiya( Jhkothiya Girish Publication)
- Strategic management concept Fred R. David( Pearson)
- Strategic Mngement Garth Saloner(Welly)

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Strategic Analyst, Business Policy Maker	Decision making Skills, Problem-Solving Skills, Time Management and Commercial awareness.	No Poverty, No Hunger, Quality Education, Decent Work and Economic Growth, Industry Innovation	Business Planner



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 2<sup>nd</sup>**

**Course: M.COM**

**SUBJECT: CORPORATE LEGAL FRAMEWORK**

**Subject Code: 6CMCO204**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

**Course objective:** This paper aims at familiarizing the executives of the corporate bodies the legal frame work in which he/she is working. The knowledge of this part may help him/ her from not committing any mistake but taking wise decisions within the legal frame work

Unit	Unit wise course contents	Methodology Adopted
Unit – I	The Companies Act, 1956 (Relevant Provisions) : 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.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	The Negotiable Instruments Act, 1881: 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.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	MRTP Act 1969 : Monopolistic trade practices; Restrictive trade practices; Unfair trade practices.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	The consumer protection Act, 1986 : salient features; Definition of Consumer, Right of consumer; Grievance Redressal Machinery.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Regulatory Environment for International Business : FEMA, WTO: 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.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** Student will get knowledge about the executives of the corporate legal bodies and it will be helpful in taking a sorted decision by keeping in mind all the legal matters.

**TEXT BOOK**

- Corporate Legal Framework Dr. G.K Varshney (Sahitya Bhawan)
- Corporate Legal Framework Kc Garg, Vksareen, Mukesh Sharma.

**REFERENCE BOOKS**

- Bhandari, Munish, Professional Approach to Corporate Laws and Practice, Bharat Law House, New Delhi.
- Handbook of Corporate Laws, Bharat Law House, New Delhi
- Sir Dinshaw Fardunji Mulla, revised by Dr. Poonam Pradhan Saxena, Mulla's The Transfer of Property Act

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Management consultant for the company, Legal advisor	Analytical and logical skill, Problem solving Skill, Managerial skill, Commercial Acumen skill, Able to handle legal queries	No Poverty, Quality Education and Decent work and Economic Growth, achieved	Legal service advisor



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 2<sup>nd</sup>**

**Course: M.COM**

**SUBJECT: ADVANCED STATISTICAL ANALYSIS**

**Course objective:** The purpose of this paper is to includes and analytical ability among the students.

**Subject Code: 6CMCO205**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Statistical Decision Theory: - Decision under Risk and Uncertainty, Decision Tree Analysis.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Theory of Sampling and Test of Significance	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Interpolation and Extrapolation. Association of Attributes	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Theory of Probability - Probability Distributions, Binomial, Poisson and Normal Distribution	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Analysis of Variance (including one way and two way classification), Chi-square Test.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** After learning this subject students will get the knowledge about various statistical and operations tools used for decision making in business.

**TEXT BOOK**

- Advanced Statistical Analysis B.N.Gupta (Sahitya Bhawan)
- Advanced Statistical Analysis Dr. V.C.Sinha (Sahitya Bhawan)

**REFERENCE BOOKS**

- Business statistics P.C.Tulsian& Bharat Jhunjunwala
- Advanced Statistical Analysis Dr. J.K Thukral (taxman publication)
- Statistics Theory And Practices R.S.N Pillai Bhagwai(S.Chand)

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Statistician, Assistant to researcher and consultant	Analytical Capability, Decision Making & Problem Solving Skill	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved	Data Analyst



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 3<sup>rd</sup>**

**Course: M.COM**

**SUBJECT: INTERNATIONAL BUSINESS**

**Subject Code: 6CMCO301**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

**Course objective:** This paper aims to impart the knowledge of import and export process, international marketing and direct and indirect trading.

Unit	Unit wise course contents	Methodology Adopted
<b>Unit – I</b>	International Marketing : Meaning, Scope, Nature and Significance. International Marketing Environment - Internal and External Environment, International Market, Orientation, Identification and Selection of foreign market, Functions and qualities of an Export Manager.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – II</b>	Export Organization : Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, Methods, of Pricing, Price quotation.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – III</b>	Direct Trading and Indirect Trading : Meaning and Methods, Methods of Payment in international Marketing.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – IV</b>	Export Credit : Meaning, Nature, Influencing factors and significance, Methods of Export Credit, Export Credit and Finance in India. Risk in Export Trade, Role of the Export Credit Guarantee Corporation of India Limited, The Export- Import Bank of India.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit - V</b>	Export and Import Procedure : Documentation in foreign trade, Bilateral and Multilateral Trade Agreements, Its meaning, objective, types and significance, SAARC, Role of WTO in Foreign Trade.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** The outcome from this paper will be to tech student about the international marketing, the market environment and the direct and indirect trading which will be helpful in their future.

**TEXT BOOK**

- International Marketing SBPD Publication.
- International Marketing Sahitya Bhawan Publication.

**REFERENCE BOOKS**

- Keegan, Warran J. and Mark C. Green, Global Marketing, Pearson.
- Cateora, Phillip R. ;Grahm, John L. and Prashant Salwan,InternationalMarketing,Tata McGraw Hill.
- Czinkota, Michael R. and Illka A. Ronkainon, International Marketing, Cengage Learning.
- Terpstra, Vern; Foley, James and Ravi Sarathy, International Marketing, Naper Press.
- Jain, Subash C., International Marketing, South-Western.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Overseas Business Development Executive, Export & Import Coordinator	Communication & Presentation Skill, Decision Making Skills, Action Planning	No Poverty, Quality Education and Decent work and Economic Growth, Sustainable Cities and Communities goals achieved	Export & Import Agent



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 3<sup>rd</sup>**

**Course: M.COM**

**SUBJECT: BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY**

**Subject Code: 6CMCO302**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

**Course objective:** The objective of this subject is to provide an understanding about providing corporate related ethical values, creating awareness about good and bad practices in corporate and corporate social responsibilities.

Unit	Unit wise course contents	Methodology Adopted
<b>Unit – I</b>	Introduction to business ethics, Nature, Sources & Types of ethics, Functions of ethics, Need & Importance of business ethics, Factors influencing business ethics, Scope & objectives of business ethics, Ethics Vs Morals & Values.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – II</b>	Ethical activities, Company codes, Codes of ethics, Ethics training programmes, Laws enforcing ethical conduct, Ethics in IPR, Patents, Trademarks, Copyrights & Designs, The rational organisation, Employees obligations towards firm, Firms duties to the employee.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – III</b>	Types of corporate crimes, Black marketing & hoardings, Corruption, Bribery, Cheating the investors, Shop lifting, Solutions to these crimes, Ethical aspects in marketing & advertising, HRM, Production & Operations, Finance, IT, Ethical decision making, Levels of decision making.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – IV</b>	Overview of CSR: Environmental issues; Social issues; Labor and related issues; Ethical and Governance issues, Corporate Social responsibility: Social responsibility of a business firm; Social responsibility of business stakeholders (owners, employees, consumers and community); response of Indian firms towards CSR.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit - V</b>	Wider concept of social responsibility: Cost-benefit analysis of corporate social responsibility and good corporate citizenship (Social / moral obligations and survival), Ethics and human rights, Overview of NGO and CSR	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** After learning this subject students will be able to develop ethical abilities when they enter into corporate and refrain from doing any bad practices.

**TEXT BOOK**

- Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
- Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.

**REFERENCE BOOKS**

- Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility- A European Perspective, Edward Elgar.
- Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi
- Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Services Manager, Customer service Manager	Action Planning skill will be developed	No poverty, Zero Hunger, Quality Education, Decent work and Economic Growth, Sustainable Cities and Communities.	Service consultancy



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 3<sup>rd</sup>**

**Course: M.COM**

**SUBJECT: ADVANCED CORPORATE ACCOUNTING**

**Course objective:** The objective of this paper is to help students to acquire knowledge of Advance accounting and to impart skills for recording various kinds of business transactions.

**Subject Code: 6CMCO303**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

Unit	Unit wise course contents	Methodology Adopted
<b>Unit – I</b>	Company Accounts:-Issue, Forfeiture and Reissue of Shares, Buy- Back of Shares and Redemption of Preference Shares, issue and Redemption of Debentures	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – II</b>	Final Account of Company, managerial Remunerations, Disposal of Profit: Declaration of Dividend, Appropriation of Profits: Profit and Loss Appropriation account, Profit or loss Prior to Incorporation and Subsequent to Incorporation	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – III</b>	Valuation of Goodwill, Valuation of Shares, Accounts of Public Utility Companies, Holding and Subsidiary Company	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – IV</b>	Holding and Subsidiary Company , Accounting for Liquidation of Companies.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit - V</b>	Accounting for amalgamation of Companies(As per A.S.-14) ,Internal Reconstruction of Companies	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** After learning this subject student will understand the fundamental principles and techniques of corporate accounting so as to use these concepts for effective business decisions.

**TEXT BOOK**

- Advanced Accountancy, Sahitya Bhawan
- Advanced Accounting, SBPD Publishers, New Delhi.
- RSW Pillai, Bagavathi S. Uma: Advanced Accounting, S. Chand &Co.,New Delhi.

**REFERENCE BOOKS**

- M.C. Shukla: Advanced Accounts S. Chand and Co., New Delhi 2009.
- Anitong Hawkins and Merchant :Accounting - Text and cases, Tata McGrawHill, New Delhi 2009
- Mukherjee and M. Hanif: Modern Accountancy, Tata McGraw Hill, New Delhi 2008

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Account Executive, Accounts Analyst.	Team Working Decision Making Skills Problem Solving Skills Numeracy	No Poverty, Zero Hunger, Quality Education, Decent Work and Economic Growth, partnership for the Goals.	Account Assistant Economic analyst, Resource allocator,



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 4<sup>th</sup>**

**Course: M.COM**

**SUBJECT: CORPORATE TAX PLANNING & MANAGEMENT**

**Subject Code: 6CMCO401**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

**Course objective:** This subject provides an introduction to an overview of fundamental concepts of income tax include Introduction to Taxation, including income tax, capital gains tax, fringe benefits tax, and goods and services tax.

Unit	Unit wise course contents	Methodology Adopted
<b>Unit – I</b>	Concepts of tax planning, Tax evasion, Tax avoidance, Tax management, features of tax planning, need of tax planning, need for tax planning, precautions in tax planning, limitations of tax planning, difference between tax planning and tax evasion, tax avoidance, tax management	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – II</b>	Computation of taxable income, Carry-forward and set-off of losses for companies, Minimum Alternative Tax (MAT), Set-off and Carry-forward of Losses, Forms, Reports and Returns and Tax Reporting.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – III</b>	Tax Planning and Financial Management Decisions: Tax Planning relating to Capital structure decision. Tax Planning and Managerial Decisions: Tax planning in respect of own or lease, sale assets used for scientific research, make or buy decisions; Repair, replace, renewal of renovation and shutdown or continue decisions.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – IV</b>	Special Tax Provisions: Tax provisions relation to free trade zones, infrastructure sector and backward areas, Tax issues relating to Amalgamation: Tax planning with reference to amalgamation companies, Tax payment: Tax deductions and collection at source Advance payment of tax.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit - V</b>	Introduction to Goods and Service Tax, Classification of Goods and Services under GST, Pre GST Regime and Constitutional Amendment, Concept of Supply, concept of place of Supply, Input Tax Credit, Computation of Taxable Value Under GST.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** By learning tax planning student will get the theoretical and practical knowledge of tax planning and implementation.

**TEXT BOOK**

- Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi

**REFERENCE BOOKS**

- Tax Planning and Management : V.K Agarwal (NavyugPrakashan)
- Tax Planning and Management : V.K Jain

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Tax Consultant, Financial Advisor	Analytical and logical skill, Problem solving Skill, Managerial skill, Commercial Acumen skill, Able to handle legal queries	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved,	Tax Consultant, Financial Advisor



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 4<sup>th</sup>**

**Course: M.COM**

**SUBJECT: RESEARCH METHODOLOGY**

**Subject Code: 6CMCO402**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

**Course objective:** This subject gives a brief understanding about the research concepts and process. This subject aims to developing research skills in the field of management as well as their application in the business decision making.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Research: Types of Research, Characteristics of Good Research; Research Process; Problem Identification, Literature review, Formulation and statement of research problem, Characteristics of good research problem, Hypothesis- Formulation and Errors.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Research Design: Types of designs, Methods, Sampling Design: Fundamental concept, Probability and Non-probability sampling with applicability of each,	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Methods and Techniques of Data Collection: Types of Data – Primary and Secondary, Various techniques used for collecting data, Pros and cons of each, Research Instruments – Types and use, Validity and reliability, Scaling techniques – Types and usage of each.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Fieldwork in Research and Data Processing: Analysis and interpretation of data, Coding, Editing and Tabulation of Data, Analysis of Data: Descriptive, Inferential and Multivariate analysis, Testing of hypothesis, Various Kinds of Charts and Diagrams, Overview and use of statistical software packages.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Reporting of Research: Types of reports, substance of reports, format of report, Precautions, Writing references, Bibliography and Annexure, Presentation of reports.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** After learning this subject students will be able to understand the concepts and process of research carried out for effective decision making in all the functional areas of the business.

**TEXT BOOK**

- Research Methodology - C.R.Kothari
- Research Methodology- SBPD

**REFERENCE BOOKS**

- Business Research Methods - Donald Cooper & Pamela Schindler, TMGH, 9th edition
- Business Research Methods - Alan Bryman & Emma Bell, Oxford University Press.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Jr. Research Analyst, Executive in Marketing Research Firm	Computing Skill, Numeracy, Problem Solving Skills, Presentation Skills, Action Planning	No Poverty, Quality Education and Decent work and Economic Growth goals achieved	Data Analyst, Research firms





## DR. C.V.RAMAN UNIVERSITY

KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 3<sup>rd</sup>**

**Course: M.COM**

**SUBJECT: Discipline Specific Elective-1(Finance)**

**SECURITY ANALYSIS & PORTFOLIO MANAGEMENT**

**Subject Code: 6CMCF301**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

**Course objective:** This subject aims in understanding the changing domestic and global investments scenario in general and Indian capital market in particular with reference to availability of various financial products and operations of stock exchanges.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	INVESTMENT: - Meaning of Investment, Characteristics of Investment, Objectives of Investment, Investment vs Speculation, Investment vs Gambling, Types of Investors, Investment Avenues, Meaning of Risk, elements of Risk, Measurement of Risk,	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	SECURITIES MARKET:- Financial Market, Segments of Financial Market, Types of Financial Market , Regulatory Environment, Primary Market/New Issues Market, Methods of Floating New Issues, Book Building , Regulation of primary Market, What is a stock Exchange, Functions of Stock Exchanges stock Market in India, Listing of Securities, Regulation of Stock Exchanges.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Meaning of Fundamental Analysis, Economy – Industry- Company Analysis Framework, Economic Forecasting, Techniques, Industry Analysis , Concept of Industry , Industry Life cycles, Industry Characteristics, company Analysis, Default Risk , Interest Rate Risk, Meaning of Technical Analysis, Dow Theory , Basic Principles of Technical Analysis	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	PORTFOLIO ANALYSIS: - Expected Return of a portfolio, Risk of a Portfolio, Reduction of Portfolio Risk through Diversification, Feasible set of Portfolios, Efficient set of Portfolios.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	PORTFOLIO REVISION: - Need for Revision, Meaning of Portfolio Revision, constraints in portfolio Revision, Portfolio Revision Strategies, portfolio evaluation, Need for Evaluation, Evaluation perspective, Meaning of portfolio Return.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** On the successful completion of this subject the student will be able to understand the various alternatives available for investment. Learn to measure risk and return, value of the equities and bonds.

### TEXT BOOK

- Security Analysis and Portfolio Management, Sahitya Bhawan
- Investment Analysis and Portfolio Management, SBPD

### REFERENCE BOOKS

- Modern Investments and Security Analysis, Fuller R J; Farrel JL (McGraw Hill)
- Security Analysis and Portfolio Management, 6e, Fischer DE & Jordan R J (Prentice Hall). Portfolio Construction, Management & Protection, 3e, Strong, R.A., Thomson Learning Pvt. Limited Portfolio Management, Barua, S. K.; Raghunathan V; Varma, J R (Tata McGraw Hill Publishing Co. Ltd.)
- Investments, 6e, Bodie, Zvi; Kane, Alex; Marcus, Alan J; Mohanty, Pitabas (Tata McGraw Hill Publishing Co. Ltd.)

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Portfolio In charge Financial Trainee	Able to plan different course of action, Able to improve decision making and problem solving skills.	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved,	Investment Advisor Stock Agent



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 3<sup>rd</sup>**

**Course: M.COM**

**SUBJECT: Discipline Specific Elective-II (Finance)**

**FINANCIAL INSTITUTION & SERVICES**

**Subject Code: 6CMCF302**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

**Course objective:** This subject will provide depth knowledge of financial institutions, financial intermediaries, liquidity management; interest rate risk management; market risk; the role of capital; financial institutions regulation.

Unit	Unit wise course contents	Methodology Adopted
<b>Unit – I</b>	Overview of Indian financial systems and markets- constituents and functioning, developments since 1991, recent trends, various financial intermediaries, Reserve bank of India (RBI) - role, functioning, regulation of money and credit. Overview of financial services- Introduction, nature, scope and uses, management of risk in financial services, regulatory framework in financial services. Case Study	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – II</b>	Insurance- concept and significance, classification of insurance, general principles of insurance, insurance application and acceptance procedure, Life insurance-principles, products & types of life insurance, General insurance- principles, products- public liability, third party insurance, Case Study	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – III</b>	Banking industry- Banking structure in India, types of banks-role and significance, capital adequacy norms for banks, SLR, CRR, Recent development-universal banking, E-Banking, mobile banking, Analyzing bank performance-Commercial banks' balance sheet and income statement, relationship between B/S and income statement, return on equity model, , CAMELS rating, credit cards, Merchant banking services, Case Study	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – IV</b>	Introduction to Asset financing services- leasing and hire purchase, Mutual Funds, debt securitization, housing finance and credit rating, project finance, , factoring & forfeiting, , Case Study	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit - V</b>	Introduction to Allied finance services- Corporate restructuring: mergers, acquisitions and takeover, venture capital, Management of risk:- Risk and Insurance-Defining risk, nature and types, risk management process, risk and its relation with insurance. Banking risks- credit, liquidity, market, operational, interest rate, solvency, ALM by banks: classification of assets, GAP analysis, asset Reconstruction Company, Case Study	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** On successful completion of this subject students should be able to explain the principles of financial intermediaries; Identify and analyze interest rate risk on the banking book and the trading book for a financial institution; Explain the key elements of liquidity risk for a financial institution, and how this risk is managed

**TEXT BOOK**

- Financial Services- Sahitya Bhawan
- Marketing of Services- SBPD

**REFERENCE BOOKS**

- SamesL .Heskett, Managing In the Service Economy, Harvard Business School Press, Boston, 2001.
- M.Y.Khan, Indian Financial System, 4/eTata Mc Graw-Hill, New Delhi, 2004
- Frank.J.Fabozzi& Franco Modigliani, Foundations of Financial Markets and Institutions, 3/e, Pearson Education Asia, 2002.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Management Consultant, Investment manager, Corporate financier, Risk manager	Analytical and logical skill, Problem solving Skill, Managerial skill, Commercial Acumen skill, Able to handle legal queries	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved,	Management Consulting services, Corporate financing services, Stock broker



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 3<sup>rd</sup>**

**Course: M.COM**

**SUBJECT: Discipline Specific Elective-I (Management)**

**HUMAN RESOURCE MANAGEMENT**

**Course objective:** The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization.

**Subject Code: 6CMCM301**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

Unit	Unit wise course contents	Methodology Adopted
<b>Unit – I</b>	Human Resource Management:Nature, Philosophy, Objective, Significance Scope, Role and responsibility of HRM, Evaluation of management of Human resource-Global and Indian perspective, future trends and challenges of H.R.M. difference between HRM and HRD.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – II</b>	Human Resource Planning:Definition, Need, Process, Methods of recruitment and selection process.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – III</b>	Performance Appraisal:Definition, ethics and concepts of performance appraisal, Career/Planning : Definition, objectives, Elements, Benefits, Importance, Human Reengineering, Promotion and Transfer.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – IV</b>	Productivity: Meaning and definition, Elements, measurements, factors affecting productivity, ways of improving productivity. Counselling and Empowerment : Definition, Role, forms of Indian perspective in counselling, Emergence and Empowerment.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit - V</b>	Human Relations:Definition, objectives, importance, suggestion to improve Human relation, total quality and Human resource management. Employee welfare.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** This paper can enhance the capability of the students to manage the most important assets of organization and human beings which is much needed to ensure growth of that organization.

**TEXT BOOK**

- Human resource development. SBPD PUBLICATION
- Human resource development SAHITYA BHAWAN

**REFERENCE BOOKS**

- Blanchard, P.N., Thacker, J.W., Anand Ram, V., Effective training, systems, strategies, and practices, Pearson Education.
- Raymond, N. and Kodwani, A.D., Employee training and development, McGrawHill Education India.
- Mankin, D., Human resource development, Oxford University Press India.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Jr. Research Analyst, Executive in Marketing Research Firm	Computing Skill, Numeracy, Problem Solving Skills, Presentation Skills, Action Planning	No Poverty, Quality Education and Decent work and Economic Growth goals achieved	Data Analyst, Research firms



## DR. C.V.RAMAN UNIVERSITY

KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 3<sup>rd</sup>**

**Course: M.COM**

**SUBJECT: Discipline Specific Elective-II (Management)**

**MARKETING MANAGEMENT**

**Subject Code: 6CMCM302**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

**Course objective:** To facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

Unit	Unit wise course contents	Methodology Adopted
<b>Unit – I</b>	Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution Marketing mix, Marketing environment, External forces, Market segmentation, targeting and positioning,	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – II</b>	Buyer behaviour: Determinants, Consumer buying process & models, Factors affecting buying behaviour, stages of buying process, Organizational buyer behaviour.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – III</b>	Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labelling; Product life cycle – strategic implications; New product development and consumer adoption process. Pricing Decisions: Factors affecting price determination; Pricing policies and strategies	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – IV</b>	Promotions: Promotion decisions, Promotion mix, Advertising, Sales Promotion, Personal selling, Public Relations, Managing the Sales force, Distribution (Place): Meaning and Objective, Flows, Patterns and Partners, Physical distribution, Key issues.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit - V</b>	Issues and Developments: Social, ethical and legal aspects of marketing, Marketing of services and International marketing, Guerilla Marketing, Green Marketing, Digital marketing and other developments of marketing.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** After completion of this subject students will able to understand the conceptual framework of marketing and able to manage their job task by understanding their consumer and analytical decision making according to various environmental constraints.

### TEXT BOOK

- Marketing Management Sbpd Publication
- Marketing Management Sahitya Bhawan

### REFERENCE BOOKS

- Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.
- Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
- Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
- McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Sales representative in organization and retail Assistant executive in delivery channels Relationship executive	Problem solving & Decision Making Skills, Commercial Awareness, Assertiveness, Courage	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth goals achieved	Start business unit (Retail & Micro) Service consultancy



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 3<sup>rd</sup>**  
**Course: M.COM**  
**SUBJECT: Discipline Specific Elective-I (Banking)**  
**PRINCIPLES & PRACTICES OF BANKING**

**Subject Code: 6CMCB301**  
**Theory Max. Marks: 50**  
**Theory Min. Marks: 17**

**Course objective:** The basic objectives of this subject to provide knowledge about the various functions associated with banking. Practice and procedures relating to deposit and credit, documentation, monitoring and control.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Banking system and structure in India- Types of banks in operation – Role of Reserve Bank and GOI as regulator of banking system – Provisions of Banking Regulation Act & Reserve Bank of India Act,	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	The terms banker and customer – Types of relationship between banker and customer – Bankers obligations to customers – Right of lean, set off, appropriation– Provisions of Negotiable Instrument Act, 1881 – Bankers legal duty of disclosure and related matters.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Customers` accounts with banks – Opening- operation – KYC norms and operation – Types of accounts and customers – Nomination – Settlement of death claims	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Banking Technology- Home banking – ATMs- Internet banking – Mobile banking- Core banking solutions – Debit, Credit, and Smart cards – EFD – RTGS	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	International banking – Exchange rates – Documentary letter of credit – financing exporters and importers – ECGC Policies and guarantees, Banker as lender – Types of loans – Overdraft facilities – Discounting of bills– Financing book dates and supplybills- Charging of Security bills- pledge – mortgage – assignment.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** After learning this subject student will get familiarize with the fundamentals of banking concepts so as to use this concept for effective banking process.

**TEXT BOOK**

- M.L.Tannan, revised by : Banking Law and Practice, Wadhwa & Company, Nagpur C.R. Datta &S.K. Kataria
- A.B. Srivastava and : Seth's Banking Law, Law Publisher's India (P) Limited K. Elumalai 3.
- R.K. Gupta : Banking Law and Practice in

**REFERENCE BOOKS**

- Vols.Modern Law Publications.
- Prof. Clifford Gomez : Banking and Finance - Theory, Law and Practice, PHI Learning Private Limited
- J.M. Holden : The Law and Practice of Banking, Universal Law Publishing.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Banking Analyst	Team Working Decision Making Skill	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved	Service Consultancy



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 3<sup>rd</sup>**

**Course: M.COM**

**SUBJECT: Discipline Specific Elective-II (Banking)**

**FUNDS MANAGEMENT IN BANKS**

**Subject Code: 6CMCB302**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

**Course objective:** The basic objectives of this subject to provide knowledge about the various Funds associated with banking. Practice and procedures relating to Liquidity, Bank Deposits, Bank Investment and credit, documentation, monitoring and control.

Unit	Unit wise course contents	Methodology Adopted
<b>Unit – I</b>	Liquidity management in commercial funds; theories of liquidity management; priorities in the employment of bank funds; problems in resource allocation in India.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – II</b>	Management of capital funds in commercial banks: Meaning and functions of capital funds, necessity for adequate capital funds; capital adequacy standards; present standards in India for capital adequacy of banks.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – III</b>	Management of primary reserves: nature and purpose of primary reserves; Legal reserves – nature and function; working reserve- nature and function; cash management in commercial banks, Management of secondary reserves; nature and function of secondary reserves; factors influencing secondary reserves; estimation and managing secondary reserves.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – IV</b>	Management of Bank Deposits: deposit mobilization; concept of bank marketing; Management of bank loans; characteristics of bank loans; loan policy in a commercial bank; evaluation of loan application; credit information, credit analysis, credit decision, Priority sector lending policies of commercial banks in India.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit - V</b>	Management of bank investments: Nature and principles of security investment of commercial banks; formulating investment policy; volume and pattern of investment of commercial banks, Performance evaluation of banks; branch expansion, deposit mobilization and credit deployment; profitability.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** After learning this subject student will get familiarize with the fundamentals of Banking Funds concepts so as to use this concept for effective banking process.

**TEXT BOOK**

- M.L. Tannan, revised by : Banking Law and Practice, Wadhwa & Company, Nagpur C.R. Datta & S.K. Kataria
- A.B. Srivastava and : Seth's Banking Law, Law Publisher's India (P) Limited K. Elumalai 3.
- R.K. Gupta : BANKING Law and Practice in

**REFERENCE BOOKS**

- Vols. Modern Law Publications.
- Prof. Clifford Gomez : Banking and Finance - Theory, Law and Practice, PHI Learning Private Limited
- J.M. Holden : The Law and Practice of Banking, Universal Law Publishing.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Banking Analyst	Team Working Decision Making Skill	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved	Service Consultancy



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 3<sup>rd</sup>**

**Course: M.COM**

**SUBJECT: Discipline Specific Elective-I (Computer Application)**

**TECHNOLOGY ASSESSMENT & FORECASTING**

**Course objective:** To understand the technology growth, changes, forecasting techniques, Assessment and competitiveness.

**Subject Code: 6CMCA301**

**Theory Max. Marks: 50**

**Theory Min. Marks:17**

Unit	Unit wise course contents	Methodology Adopted
<b>Unit – I</b>	Technology origin and evolution – Tailoring technology to fit specific industry requirements – Organization redesign – Organizational re-engineering – Financial considerations for technology Planning	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – II</b>	Technology cycle and understanding technologies change - Responding to technological changes - Adoption of technology - Overcoming resistance -different approaches.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – III</b>	Technology Forecasting – Need –Methodologies: - Trend Analysis, Analogy, Delphi, Soft System Methodology, Mathematical Models, Simulation, System dynamic, S-curve, Role of Technology Information Forecasting and Assessment Council (TIFAC).	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – IV</b>	Dissemination of technology information and strategic planning -Technology choice and evaluation methods – Analysis of alternative technologies - Implementing technology programmes.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit - V</b>	Factory and office automation - Business Process Reengineering – Quality Management – Use of Transferred Technology - Collaborative innovation environment – Collaborative knowledge-intensive industry environment –Business and government relations –Technological competitiveness in some of the developing and developed countries.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcome:** To adopt recent technological changes, Assess alternatives and Compete in Industry

**TEXT BOOK**

- Technological Forecasting for Decision Making, Joseph Martino, Tata McGraw-Hill
- Forecasting Technological Innovation. B. Henry, Kluwer

**REFERENCE BOOKS**

- Forecasting & Management of Technology -Alan.L.Porter, Wiley Series
- Technology in Context: Technology Assessment for Managers (Management of Technology and Innovation), Ernest Braun, Routledge
- Perspectives on technology assessment- Sherry R. Arnstein, Alexander N. Christakis, Science and Technology Publishers

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Trend Analyst, Technology Analyst	Action Planning, Computing Skills and Numeracy	No Poverty, No Hunger, Quality Education. Decent Work and Economic Growth, Industry Innovation and Infrastructure, Sustainable Cities and Communities	Consultancy



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 3<sup>rd</sup>**

**Course: M.COM**

**SUBJECT: Discipline Specific Elective-II (Computer Application)**

**TECHNOLOGY COMMERCIALIZATION & TRANSFER**

**Course objective:** To understand Technology Commercialization, Negotiation, Transfer Mechanisms, Licensing.

**Subject Code: 6CMCA302**

**Theory Max. Marks: 50**

**Theory Min. Marks:17**

Unit	Unit wise course contents	Methodology Adopted
<b>Unit – I</b>	Technology as asset - Competitive technology strategic options -Types of commercialization – Commercialization Process. Technology opportunities-Technology scale up - Transfer decision making - Choice of technology – Technology Transfer Categories: - International - Cross industry – Inter-firm – Intra-firm.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – II</b>	Technology Negotiation-Preparation and conduct of negotiations - Technology outsourcing - Socio, economic, political, legal and cultural considerations. Technology diffusion - Technology transfer modes -Technology up-gradation - Technology modernization - Adoption of new technologies - Absorption of new technologies - Absorption process -Relocation issues.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – III</b>	Technology Transfer Services - Matching and reselection of prospective business partners - Commercializing innovations –Technology transfer negotiations - Technology transfer Offices: - databank - periodicals – web based services - - technology transfer agreements - Material Transfer Agreements (MTA s) - Business meets, workshops, training programmes, press release.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – IV</b>	In-house development -Partnerships with intermediaries – Sponsored development - Joint development - Collaborative development -International networks of technology brokers. Technology Licensing -Rights of license holders- Financial terms – documentation - cross licenses -Collaboration and public policy.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit - V</b>	Assistance in implementing technologies – Intellectual property relatedissues: – rights - litigations – royalty audits – auctions- Market/feasibilitystudies - Product marketing - Technology valuation: - methods – Contractnegotiation – Subcontracting – sublicense - Technology investment practices -Arranging financial assistance: – sources - option fund– angel investment-Finance syndication – loan - venture capital and debts– grants –incentives.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** After learning this course, students will understand the insights of Commercialization Process, Modernization, Material Transfer Agreements, Technology valuation methods, Technology Investment Practices.

**TEXT BOOK**

- Allen, K. (2010), Entrepreneurship for Scientists and Engineers. Upper Saddle River, New Jersey, Pearson Prentiss Hall. ISBN-10: 0132357275 ISBN-13: 978-0132357272

**REFERENCE BOOKS**

- Carrithers, Ling and Bean, “Messy Problems and Lay Audiences: Teaching Critical Thinking Within The Finance Curriculum”, Business Communications Quarterly; Volume 71, Number 2, June 2008 Pgs 152-170.
- Simonin and Ozsomer, “Knowledge Processes and Learning Outcomes in MNCS: An Empirical Investigation of the Role of HRM Practices in Foreign Subsidiaries”, Human Resource Management, July-August 2009, Vol. 48, No. 4, Pgs 505-530.
- Karr, “Critical Thinking: A Critical Strategy for Financial Executives”, Financial Executive, December 2009.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Technology Associate, Technology, Assistance Technology Transfer Manager	Action Planning, Computing Skills and Numeracy	No Poverty, No Hunger, Quality Education. Decent Work and Economic Growth, Industry Innovation and Infrastructure, Sustainable Cities and Communities	Consultancy





**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 3<sup>rd</sup>**  
**Course: M.COM**  
**SUBJECT: Discipline Specific Elective-I (Taxation)**

**Subject Code: 6CMCT301**  
**Theory Max. Marks: 50**  
**Theory Min. Marks: 17**

**DIRECT TAX**

**Course objective:** To provide basic knowledge and equip students with the application of principles and provisions of Income Tax Act.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Basic concepts and Definitions, Residential status and tax incidence. Exempted Income, Deemed Income, Clubbing of Income, Deductions under Section-80.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Computation of Tax Liabilities of Individual . Taxation on Agriculture Income.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Assessment of Tax and Return of Income Tax, Types of Assessment.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Advance payment of tax, Tad Deduction at Source, Penalties and Prosecution, Refund of excess payment.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Income Tax Authorities, Appeal and Revisions, Settlement of cases.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** This paper would provide the understanding of various provisions of Income Tax Act as well as equip the students to make practical applications of the provisions for taxation purpose.

**TEXT BOOK**

- Income Tax - Gupta & Ahuja
- Income Tax - V.K. Singhania
- Income Tax - R.K. Jain
- Income Tax - S.C. Jain

**REFERENCE BOOKS**

- Musgrave. Richard and Peggy Musgrave, Public Finance in Theory and Practice, New York: McGraw Hill Book Company.
- Sury, M.M. Fiscal Policy Development in India: 1947 to 2007, Indian tax foundation in association with New Century publications, New Delhi.
- Peerzode, Sayal Afzal, Economics of Taxation, Atlantic Publishers& Distributors Pvt. Ltd.
- Goode. Richard, Government Finance in Developing Countries, New Delhi. Tata -McGraw Hill publishing Company Ltd.
- Government of India, Ministry of Finance, Report of the Indirect Taxation Enquiry Committee (Chairman, L. K. Jha)

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Tax Consultant, Auditor, Account Executive.	Able to understand and manage Tax related Issues and will be able to assess the tax liability.	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved	Tax Consultancy, Auditor.



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 3<sup>rd</sup>**  
**Course: M.COM**  
**SUBJECT: Discipline Specific Elective-II (Taxation)**  
**GOODS & SERVICES TAX**

**Subject Code: 6CMCT302**  
**Theory Max. Marks: 50**  
**Theory Min. Marks: 17**

**Course objective:** This Course is designed to develop the basic understanding of the student to understand the Concept of Goods and Services Tax and its computation. It also aims to give insight about the tax regime and registration process.

Unit	Unit wise course contents	Methodology Adopted
<b>Unit – I</b>	Goods and Service Tax: Introduction, History of GST in world, History of GST in India, Tax included in GST, Advantages and Disadvantages of GST, GST council, concept of Dual GST, GST Administration, Rates of GST, Classification of Goods and Services Under GST, GST on Import and Export, GST Composition Scheme, GSTN. Pre GST Regime and Constitutional Amendment: Constitutional Amendment, Main Previous Indirect Taxes Central sales Tax, Central Excise duty, Service Tax, Value Added Tax, Custom duty, Drawback of Previous Value added Taxation, Transitional provisions, Anti Profiteering rules 2017, Consumer welfare fund, Doctrine of Unjust enrichment, Avoidance of dual control.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – II</b>	Important meanings and Definitions: Business, Goods, Service, Person, Government, Capital Goods, Invoice etc. Taxation and Exemption from Tax and Registration: Registration in GST, General procedure, Types of Registration, PAN Compulsory for Registration, Casual Taxable Person, Registration under Central Excise/Service Tax/VAT, Facilities for small dealers, Process of rejection of Registration, Consequences of Non Registration. Meaning, Time and Expectation of Supply: Meaning of Supply, Essential elements of the formation of supply, Deemed Supplies, Time of supply, Exempted supply, zero rated supply, Transfer of Possession, Time of Continuous supply and Services, Composite and Mixed Supply, Valuation of Supply Valuation Methods, Sundry Services. Place of Supply of goods and Services: Difference in Provisions of supply location, Uses of assumptions, Place of Supply, Default, Place of various supplies. Valuation In GST and Payment of Tax: Transaction Value, Main Feature and Payment Process of GST, Time of Payment of Tax by Supplier, E Ledger, Tax Liability Register, Cash Ledgers, I.T.C. Ledger, CPIN, CIN, E-FPB, TDS, TCS.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – III</b>	E - Way Bill System Meaning, Features, Need, States using E - Way Bill System, Process, Registration, Format, Validity, Things and Precautions, Future of E - Way Bill. E - Commerce, Job work and Input Tax Credit: E - Commerce, E - Commerce Operator, Aggregator, TCS by E - Commerce Operator, Job work and its Provisions, Input Tax credit, GST Payment on Reverse charge, Necessary Conditions, Time Limit, Negative List. IGST Act: Meaning, Advantage, Features, Interstate Supplies, Export Taxation, Payment of IGST. Concept of Input Service Distributor in GST: Input Service Distributor, Needs of Registration, Conditions of Credit, Recovery of wrongly distributed credit, Credit distribution. Return Process and Matching of Input Tax credit: Objective of Return, Need, Types, Upload of Challan bill, Need of Annual return, Annual and Final return, Amendment in return, Tax Return Preparer.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – IV</b>	Estimation, Audit and Refund: Starting of Audit, Special Audit, Refund, Time Limit, Compulsory B. R. C. Demands and Recovery: Tax recovery and methods, Tax Payment in installments, taxable person becoming insolvent, Business operates by Agent of minor. Appeals and Revision: Appeal Provision, Appeal in GST, Time Limit, Disputed amount serious Matters Interest on Advance, amount of refund, Appeal in High Court. Advance Ruling: Advance Ruling, demands, objectives, Application, Process of receiving decision, to be cancellation of decision, Provisions of appeal against decision, order of rectification of errors.	Usage of ICT like PPT, Video Lectures, Black board.

<b>Unit - V</b>	Settlement Commission: Objectives, matters, structure, schedule of settlement application, order passed by settlement commission, Powers of Commission, Person which do not take advantages of settlement commission. Inspections, Search, Seizure and Arrest: Inspection, Search, seizure, Arrest, various orders, search warrant, seizure of things, Process of search, Illegal search, difference between seizure and arrest, Safety Solutions, Serious crimes, ordinary crimes, Summons, Guidelines, Offence, Penalties and Prosecutions: Prescribed crimes, Penalties, Provisions of Penalty, Amount of Penalty, Prosecutions Prosecutable offence, mens- rea, Detention of imprisonment, Composition of crimes, monetary limits. Frontend Business Process on GST Origin of GSTN, Rendered Services, importance in Registration, Features of GST portal, GST Service Provider, GST facility, Various Provisions. Registration under GST and Return Filing	Usage of ICT like PPT, Video Lectures, Black board.
-----------------	---	---

**Course outcomes:** After learning this course, students will be able to understand the concept of GST and the computation of tax and will also be able to register and deal with other GST related Issues.

**TEXT BOOK**

- Koolwal, Ashish &Ritu: Goods and Services Tax (2019)
- Commercial Law Publisher (India) Pvt. Ltd. Patel, Chaudhary:

**REFERENCE BOOKS**

- Indirect Taxes, Chaudhary Publication, Jaipur GoelPankaj, GST Ready Referencer, (2019)
- Commercial Law Publisher (India) Pvt. Ltd. Rastogi, Abhishek: Professionals guide to GST Ideation to reality (2019)

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Auditor, Accountant, Tax Consultant.	Action Planning, Decision making skills, problem solving skills, time management, Commercial Awareness, Computing skills, numeracy.	No Poverty Zero Hunger Quality Education Decent work and economic growth	Tax Consultancy, Tax Analyst, Auditor.



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 4th**  
**Course: M.COM.**  
**Subject : Discipline Specific Elective-3**  
**FINANCIAL DERIVATIVES**

**Course Code: 6CMCF401**  
**Theory Max. Marks: 50**  
**Theory Min. Marks: 17**

**COURSE OBJECTIVE:** To understand issues pertaining to pricing and hedging with options on individual stocks and indexes, to examine forwards and futures contracts for equity indexes, commodities, and currencies.

Course Content		Methodology Adopted
<b>UNIT - I</b>	FINANCIAL DERIVATIVES: INTRODUCTION AND F.D. MARKET IN INDIA: Definition features, types, basic history, critiques, Other Derivative Securities; Types of Traders	Usage of ICT and black board, , Group Discussion
<b>UNIT - II</b>	FUTURE MARKETS AND CONTRACTING, FUTURE PRICING: Introduction financial and future contract, types, evolution operators/ traders in future markets, functions of future market, growth mechanism of trading, clearing house. Forward market : pricing and trading mechanism	Usage of ICT and black board, Individual Presentation, Visit to Forward Trading Firms.
<b>UNIT -III</b>	OPTIONS- THE BASICS, PRICING MODEL, TRADING WITH OPTIONS, CURRENCY OPTIONS: Swaps; Options Markets; Properties of Stock Option Prices; Trading Strategies Involving ; Options ; Black-Scholes options, Binomials Model; swaps markets	Usage of ICT and black board, Group Presentation, Visit to Finance Department of Manufacturing Firms.
<b>UNIT- IV</b>	HEDGING STRATEGIES USING FUTURES, HEDGING WITH OPTIONS, Options on Stock Indices; Currencies, and Futures Contracts; General Approach to Pricing Derivatives Securities; foreign currency futures, foreign currency forward	Usage of ICT and black board, Group Presentation, Visit to Finance Department of Manufacturing Firms.
<b>UNIT - V</b>	INTEREST RATES FUTURES: Interest rate Derivatives Securities, Derivative market in India. Stock exchange/ index	Usage of ICT and black board, Individual Presentation.

**COURSE OUTCOMES:** At the end of this course students should be able to understand the concepts of derivative market and have a discussion and explain in detail financial instruments such as options, futures, swaps and other derivative securities.

**TEXT BOOK**

- Kumar S.S.S. (2012), Financial Derivatives, PHI Learning, 5<sup>th</sup> Edition, 2012.
- Keith Redhead, 'Financial Derivatives – An Introduction to Futures, Forwards, Options and Swaps' PHI Learning, 2011.

**REFERENCE BOOKS**

- Stulz, Risk Management and Derivaties, Cengage Learning, 2nd Edition, 2011.
- Varma, Derivaties and Risk Management, 2ndt Edition, 2011.
- David Dubofsky – 'Option and Financial Futures – Valuation and Uses, McGraw Hill International Edition.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Financial trainee	Able to plan different course of action, Able to improve decision making and problem solving skills.	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved,	Financial Consultant



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 4<sup>th</sup>**

**Course: M.COM**

**SUBJECT: Discipline Specific Elective-III (Management)**

**BUSINESS PROMOTION & PROJECT PLANNING**

**Course objective:** The objective of this course is to make student aware about the concepts and principle of business promotion and project planning.

**Subject Code: 6CMCM401**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Entrepreneurship Development: Definition, characteristics, functions and kinds of entrepreneurs, Entrepreneur and his role in business promotion, Entrepreneurship development and theories, Role of promoters in promoting a public and private company.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Starting a new venture: Characteristics of project, categories of project, steps in project formulation, project report.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Densification of Investment Opportunities: Project ideas, screening of ideas; monitoring the environment, environment scanning and opportunity analysis; Market & Demand analysis, Technical analysis, Financial analysis.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Cost of project and capital structure: cost of project – Major components. Financing concept, planning the capital structure of a new company – norms and requirements.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Cost of project and capital structure: cost of project – Major components. Financing concept, planning the capital structure of a new company – norms and requirements.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** At the end of the course student will know how to work in business organization and business trade.

**TEXT BOOK**

- Chandra, Prasanna.: Project Preparation, Appraisal and Implementation (Tata Mc Graw Hill, N. Delhi, 1998)
- Desai, Vasant.: Entrepreneurial Development, Vol.II Project Formulation Appraisal and Financing for Small Industry. (Himalaya Publ. N. Delhi, 2000)

**REFERENCE BOOKS**

- Nicholas: Project Management for Business and Technology: Principles and Practice (Prentice Hall of India, N. Delhi, 2008)
- Pitala.: Project Appraisal Techniques (Oxford & IBH Publication, 1992)
- Yound, Trevour L.: Planning and Implementing Project (Sterling Publishing Ltd, 1998)

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Public relationship officer Assistant Manager Sales representative.	Developing Commercial awareness, Able to plan different course of action, Able to improve decision making and problem solving skills.	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved	Service consultancy



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 4<sup>th</sup>**

**Course: M.COM**

**SUBJECT: Discipline Specific Elective-III (Banking)**

**INTERNATIONAL BANKING**

**Subject Code: 6CMCB401**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

**Course objective:** The objective of this subject is to develop a basic understanding about the fundamental concepts and techniques of International Banking Scenario and its various related aspects.

Unit	Unit wise course contents	Methodology Adopted
<b>Unit – I</b>	Evolution of the international Banking scenario Globalization and Convergence of Banking System. Multinational Banking, International Banking Crises: Capital Flight: The Key issues: Reforming the traditional structure of Central Banking with the Asian Financial Crises. The regulation of International Banking Structure Measurement of efficiency, in Banking. The Institutional Design of Central Banks; International banking for financing of exports and imports of goods and services.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – II</b>	Introduction- Concept of Money Market, Developed and Less developed Money Market, Their Characteristics & Importance. English Banking System – Bank of England, Origin and Growth, Organizational Structure, Functions, Monetary Policy, Commercial Banking System.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – III</b>	Federal Reserve System- Origin, Organizational Structure and Working, Commercial Banking in USA, Unit Banking and Branch Banking and Factors for its Growth in USA New York Money Market – Constituents and Working, Comparison between London Money Market and New York Money Market London Money Market – Market Constituents working and credit Instrument- Euro Dollar.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit – IV</b>	European Monetary Union- European Central Bank, Organization Structure and Functions Bank of Japan- Structure and Working, Commercial Banking system of Japan, Industrial Banking in Japan Asian Development Bank- Functions, Structure and Working.	Usage of ICT like PPT, Video Lectures, Black board.
<b>Unit - V</b>	Indian Banking: Reserve Bank of India- Functions, Monetary and Credit Policy And Evaluation, Achievements and Failures of R.B.I, Indian Money Market, Constituents, Characteristics, Defects and Measures, Banking Reforms in India. NABARD International Financial Institutions- I.M.F. and I.B.R.D, I.D.A, IFC, BRICS- New Development Bank.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** After learning this course student will be able to understand about the fundamental concepts and techniques of International Banking Scenario and its various related aspects.

**TEXT BOOK**

- International Finance, Sbpd Publication
- International Finance Sahitya Bhawan

**REFERENCE BOOKS**

- Krugman, Paul R., Obstfeld, Maurice and Melitz, Marc, International Economics, Pearson Education
- Levi D, Maurice, International Finance, Routledge
- Madura, Jeff, International Corporate Finance, South-Western/Cengage learning
- Eun, Cheol S. and Resnick, Bruce G., International Financial Management, Tata McGraw- Hill.

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Business Consultant, Banking Executive,	Team Working Decision Making Skills Problem Solving Skills Persuading, influencing and negotiable skills Leadership skills	No Poverty, Zero Hunger, Quality Education, Decent Work and Economic Growth, Industry Innovation and Infrastructure.	Banking Consultancy.



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 4<sup>th</sup>**

**Course: M.COM**

**SUBJECT: Discipline Specific Elective-III (Computer Application)**

**SOFTWARE PROJECT & QUALITY MANAGEMENT**

**Subject Code: 4CMCA401**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

**Course objective:** To understand project management cycle in software development and also to study various project estimation and quality models in software development.

Unit	Unit wise course contents	Methodology Adopted
Unit – I	INTRODUCTION – Software Projects, Projects Planning, Process models, Waterfall, RAD, V, Spiral, Incremental, Prototyping, Agile, Project Tracking.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	SOFTWARE METRICS – Goal, Question, Metric (GQM) model, Product Qualitymetrics, In process Quality metrics, Metrics for software maintenance and testing, Complexity Metrics.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	SOFTWARE PROJECT ESTIMATION – Effort and Cost Estimation – Expert Judgment, LOC, Function Points, Extended Function Points, Feature Points, ObjectPoints, COCOMO-81, COCOMO-II; Risk Management.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	SOFTWARE QUALITY – Quality Management Systems, Software Quality Models- FURPS, McCalls Models, Applying seven basic quality tools in software development, Measuring Quality, Gilb, CoQUAMO, Lean software development.	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	SOFTWARE QUALITY ASSURANCE – Software Reliability models-Rayleigh model, Weibull model; Defect Removal Effectiveness; Quality standards- ISO 9000 models and standards for process improvement, ISO/IEC 9126-1to 9126-4, SQuaRE, ISO/IEC 25000, ISO/IEC 25010, CMM, PCMM, CMMI, SPICE.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** After learning this course, students gains the Knowledge of software development process and quality models. They will also accumulate the Knowledge of software project estimation and quality assurance.

**TEXT BOOK**

- Computer System Architecture, Morris Mano, PHI
- Computer Organization, Hamacher, MGH

**REFERENCE BOOKS**

- Computer Architecture, Carter, Schaum Outline Series, TMH
- System Architecture, Buad, VIKAS 5.The Fundamentals of Computer Organization, Raja Rao, Scitech

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Software developer Project Manager Software Quality assurance Manager	Action Planning Computing Skills and Numeracy, Commercial Awareness	No Poverty, No Hunger, Quality Education. Decent Work and Economic Growth, Industry Innovation and Infrastructure, Sustainable Cities and Communities	Software Development Consultancy



**DR. C.V.RAMAN UNIVERSITY**  
KARGI ROAD, KOTA, BILASPUR (C.G.)

**SEMESTER- 4<sup>th</sup>**

**Course: M.COM**

**SUBJECT: Discipline Specific Elective-III (Taxation)**

**BUSINESS TAXATION**

**Course objective:** This paper would provide the understanding of various provisions of Income Tax Act as well as equip the students to make practical applications of the provisions for taxation purpose.

**Subject Code: 6CMCT401**

**Theory Max. Marks: 50**

**Theory Min. Marks: 17**

Unit	Unit wise course contents	Methodology Adopted
Unit – I	Computation of Income from Business and Profession, Assessment of Hindu Undivided Family (H.U.F.) including tax liabilities.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – II	Assessment of firm and Association of Person. Computation of Tax Liabilities.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – III	Assessment of Companies, including tax computation.	Usage of ICT like PPT, Video Lectures, Black board.
Unit – IV	Assessment of Co-operative society, Charitable and other Trust including tax calculation	Usage of ICT like PPT, Video Lectures, Black board.
Unit - V	Double Taxation Relief, Assessment of Non-Residents.	Usage of ICT like PPT, Video Lectures, Black board.

**Course outcomes:** By learning this student will get the knowledge about implementation of tax and they will also learn how to calculate Income tax in various forms of business.

**TEXT BOOK:**

- Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi

**REFERENCE BOOKS**

- Tax Planning and Management : V.K Agarwal (NavyugPrakashan)
- Tax Planning and Management : V.K Jain

Job Opportunities	Employability Skill Developed	Local/National/UNDP Goal Achieved	Entrepreneurship Opportunity
Tax Consultant, Auditor, Account Executive.	Able to understand and manage Tax related Issues and will be able to assess the tax liability.	No Poverty, Zero hunger, Quality Education and Decent work and Economic Growth achieved	Tax Consultancy, Auditor.