

तार : विश्वविद्यालय  
Gram : UNIVERSITY



टेलीफोन : कार्या0 : 2320496  
कुलसचिव : निवास : 2321214  
फैक्स : 0510 : 2321667

# बुन्देलखण्ड विश्वविद्यालय, झाँसी BUNDELKHAND UNIVERSITY, JHANSI

झाँसी (उ.प्र.) 284128

संदर्भ: IEF/093/1A.

दिनांक 21.06.2022

## The Minutes of Meeting of BOS

In reference to the BOS of department of *Banking, Economics & Finance*....., Institute of *Economics and Finance*..... held on 21.06.2022 regarding the revision of syllabus in tune with CBCS/NEP-2020 and subsequent approval from Academic Council. This is to certify that the syllabus is 100% revised.

*ku*  
Registrar  
Bundelkhand University  
JHANSI

*B Singh*  
21/06/2022  
HOD/Coordinator

# Circular for BOS of Bundelkhand University, Jhansi

## बुन्देलखण्ड विश्वविद्यालय, झाँसी

### सूचना

एदत् द्वारा सूचित किया जाता है कि बैकिंग, अर्थशास्त्र एवं वित्त पाठ्यक्रम समिति की बैठक दिनांक 21/06/2022 को अपराह्न 11.00 बजे विश्वविद्यालय के सभागार में ऑनलाइन/ऑफलाइन के माध्यम से आहूत की गयी है। अतः आपसे अनुरोध है कि बैठक में निर्धारित तिथि एवं समय पर उपस्थित होने का कष्ट करें।

#### कार्यसूची :-

4. उत्तर प्रदेश शासन के पत्र संख्या-नि.-401/सत्तर-3-2022 दिनांक 09/02/2022 के अनुसार उच्च शिक्षण संस्थानों में पाठ्यक्रम पुनर्संरचना की राज्य स्तरीय समिति द्वारा प्रदेश के समस्त विश्वविद्यालयों एवं महाविद्यालयों में राष्ट्रीय शिक्षा नीति-2020 को स्नातक (शोध सहित), स्नातकोत्तर एवं पीएचडी स्तर पर लागू किये जाने हेतु सुझाव।
5. सत्र 2022-2023 की परीक्षा हेतु प्राशिनकों/ परीक्षकों की सूची तैयार करने सम्बन्धी कार्य।
6. अन्य मद अध्यक्ष की अनुमति से।

सेवा में,

सं	नाम	संयोजक
1	प्रो० सी०बी० सिंह, संकायाध्यक्ष कला बुन्देलखण्ड विश्वविद्यालय, परिसर, झाँसी	संयोजक
2	डॉ० अतुल गोयल, बुन्देलखण्ड विश्वविद्यालय, परिसर, झाँसी	सदस्य
3	डॉ० इरा तिवारी, बुन्देलखण्ड विश्वविद्यालय, परिसर, झाँसी	सदस्य
4	डॉ० प्रशान्त गुप्ता, आई०आई०एम०	वाह्य विशेषज्ञ
5	प्रो० पी०के० घोस, इलाहाबाद विश्वविद्यालय, प्रयागराज	वाह्य विशेषज्ञ
6	प्रो० प्रदीप अग्रवाल, टेली सर्टिफाईड प्रोफेशनल, झाँसी, 9140284674	वाह्य विशेषज्ञ
7	डॉ० यशोधरा शर्मा	विशेष आमंत्रित सदस्य
8	डॉ० फुरकान मलिक	विशेष आमंत्रित सदस्य
9	डॉ० शम्भू नाथ सिंह	विशेष आमंत्रित सदस्य
10	डॉ० राधिका चौधरी	विशेष आमंत्रित सदस्य
11	डॉ० अंकिता जैसमीन लाल	विशेष आमंत्रित सदस्य
12	डॉ० संदीप अग्रवाल	विशेष आमंत्रित सदस्य
13	डॉ० शिल्पा मिश्रा	विशेष आमंत्रित सदस्य
14	डॉ० अमिताभ गौतम	विशेष आमंत्रित सदस्य

सहा० कुलसचिव (एके०)  
कृते कुलसचिव

## बुन्देलखण्ड विश्वविद्यालय, झाँसी

पत्रांक:- बु०वि०/एके०/2022/ 6334-UB

दिनांक:- 18/6/2022

प्रतिलिपि - निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।

1. उपर्युक्त समस्त सदस्यगण
2. अध्यक्ष, एन०ई०पी० टास्क फोर्स।
3. संकायाध्यक्ष- कला को सूचनार्थ।
4. वित्त अधिकारी।
5. सहायक कुलसचिव (अतिगोपनीय)।
6. कुलपति जी के निजी सचिव।
7. कुलसचिव के आशुलिपिक।

सहा० कुलसचिव  
कृते कुलसचिव

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BOS - Date - 21-06-2022

BOS - Banking, Economics & Finance

BOS was held on 21<sup>st</sup> June 2022 in the Department of Banking, Economics & Finance at 12:30 pm.

The following members were present

1. Prof. C. B. Singh - coordinator
2. Dr. Atul Goyal } members Atul 21-6-2022
3. Dr. Ira Tiwari } Tiwari 21/6/22 online verified
4. Dr. Prashant Gupta } External Experts } online verified
5. Dr. P. K. Ghosh } External Experts } online verified
6. Prof. Pradeep Agarwal } External Experts } online verified
7. Dr. Yashodhara Sharma } External Experts } online verified
8. Dr. Furquan Malik } special invited members Ankit 21/6/22
9. Dr. S. N. Singh } special invited members Ankit 21/6/22
10. Dr. Radhika Choudhary } special invited members Ankit 21/6/22
11. Dr. Ankita Jaisrini Lall } special invited members Ankit 21/6/22
12. Dr. Sandeep Agarwal } special invited members Ankit 21/6/22
13. Dr. Shilpa Mishra } special invited members Ankit 21/6/22
14. Dr. Amitabh Gautam } special invited members Ankit 21/6/22

The following decisions were taken:-

(1) The course structure of 4 PG courses and 2 UG courses were discussed.

These courses were:-

1. MBA (Banking & Insurance)
2. MBA (Business Economics)
3. M.Com (Finance)

As per U.P Govt Letter No. 401733-2022 dated 09/02/2022 in the Higher Education Institutions NEP 2020 will be applied and restructuring of programmes has been incorporated at UG (with Research) & PG level. 67

4. M.A. (Applied Economics)
5. B.Com (Hons.)
6. B.A (Hons.) Economics.

All the changes that were suggested should be incorporated in the structure and submitted within by 25/06/2022.

Dubits  
21/6/22

B Singh  
21/06/2022

At U  
21-06-2022

P  
Puri  
21/6/22

A Z  
21/06/2022

Singh  
21-06-2022

A. Singh

B Singh  
21.6.22

Prof. C. B. SINGH  
HEAD  
Dept. of Banking Economics & Finance  
Bundelkhand University,  
JHANSI-284 128 (U.P.)

Prof. C. B. Singh  
Dean of Arts Faculty  
Bundelkhand University  
Jhansi-284128 (U.P.) India

**INSTITUTE OF ECONOMICS & FINANCE  
BUNDELKHAND UNIVERSITY  
JHANSI (UP)**

**NEP 2020  
ORDINANCE**

**M.Com. (Finance)**

**SESSION 2022-23 ONWARDS**

# ORDINANCE FOR POSTGRADUATE (SEMESTER SYSTEM) PROGRAMME

## M.Com. (Finance) (2022 onward)

### 1. INTRODUCTION

#### 1.1 Preamble

This ordinance governs all the rules and regulations as per the NEP 2020 for the traditional post graduate programs (M.A., M.Sc., M.Com, Management courses,. etc) which are not covered by any regulatory bodies (AICTE, BAR Council, PCI, NCTE etc) running in the University campus or its affiliated colleges in Bundelkhand University, Jhansi. This ordinance supersedes all the previous relevant ordinances, rules and regulations.

#### 1.2 Duration

Bundelkhand University has adopted the semester system in various Postgraduate courses as per directives of Higher Education Department, Uttar Pradesh Government vide letter No 401/seventy-3-2022 dated 09-02-2022 to accelerate the teaching-learning process and enable vertical and horizontal mobility in learning from the academic session 2022- 23 onwards.

The duration of PG courses shall be two years comprising of four semesters. In case a student(s) exits from this programme after completion of the first year (2 semesters), he/she may take exit from the programme and shall be awarded the Degree of Bachelor in Research. After the successful completion of two years (4 semesters) a student shall be awarded the Master's degree in the concerned subject. The maximum duration to complete the course shall be four years.

#### 1.3 Eligibility for Admission

- ❖ Candidate, who wishes to seek admission in M.Com. (Finance) course of study prescribed for a post graduate degree of the University, shall be admitted to campus or an affiliated college unless he/she has:
  - Passed at least the three years B.Com/ B.Com (Hons.)/ BBA or equivalent degree / two years MBA (Any stream) or equivalent Examination with minimum 45% marks of the University of Uttar Pradesh or any other Indian University incorporated by any law in force at the time of admission.
- ❖ The date of admission shall follow the University academic calendar.

#### 1.4 Course Structure

The course structure shall be as follows:

- I. There shall be four compulsory theory papers in the first semester. In the second and third semester there shall be two compulsory papers and one/two elective papers. The elective papers are the specialization papers.
- II. Student(s) shall have to select one Minor Elective Course as **Minor subject** from any other faculty (except own faculty) or interdisciplinary subject in the first semester of the first year.
- III. Student(s) shall take a Research Project /Survey/ Industrial /Field training program in both the years (Semester II and IV). No pre-requisite shall be required for this.
- IV. List of Minor Elective Course: The candidate shall select any one subject from the following as minor subject in first year of post graduate course.

S No	Science	Arts	Commerce	Interdisciplinary
1.	Mathematical Biology	Tribal Culture and Heritage	Customer Relation Management	Ancient Medical Sciences
2.	Conservation and Water Resource Management	Principle of Administration and Implications	House Keeping and Hospitality	Traditional Medical Therapy
3.	Natural Resources and Conservation	Socio-Economic and Social Security	Share Market and Banking	Vedic Mathematics
4.	Pollution: Causes and Mitigation	Archeological Sites and Monuments	Retail Management and Accounting	Bio Medical Instrumentation and Health
5.	Computational Resources	Indian Constitution	Insurance Policy and Finance	Disaster, Mitigation, & Management
6.	Organic and Natural Farming	Communication and Soft Skill		Mining Plan and Resource Mapping
7.	Computer Hardware Handling	Sanskrit Knowledge System		Water Treatment System
8.	Computer Software Handling	Technical Translation and Trans creation		Climate Change and Environmental Degradation
9.	Solar and Non Conventional Energy	Urban Economics and Planning		Medicinal and Aromatic Plants Cultivation, extraction and nutraceutical Values
10.	Cyber Crime	Actuarial Economics		
11.	Bee Keeping, Aquaculture and Fish Farming	Social Sector and Gender Economics		Non Conventional Energy Resource
12.	Entrepreneurship in Microbial and Botanical Products	Environmental Economics		Soil and Water Testing

## 2. SEMESTER AND CREDIT DISTRIBUTION

An academic year for post graduate program is divided into four semesters. The Odd semester may be scheduled from July to December and Even semester from January to June.

### Fourth Year (1<sup>st</sup> year of PG)

	VII Sem	Credits	VIII Sem	Credits
<b>Major</b>	Theory – 04 Papers  Or Theory – 04 Papers Practical -02	5 Credits each Total Credits=20  Or 4 Credits each Total Credits=16 2 Credit each Total Credits=4 <b>Total Credits=20</b>	Theory – 04 Papers  Or Theory – 04 Papers Practical -02	5 Credits each Total Credits=20  Or 4 Credits each Total Credits=16 2 Credit each Total Credits=4 <b>Total Credits=20</b>
<b>Minor</b>	Minor Elective-1 paper of 04 credits	04 Credits  <b>Total Credits=04</b>		
Research Project/ Industrial	One of each 04 Credits	04 Credits	One of each 04 Credits	04 Credits

training/ Survey/ Field Training		<b>Total Credits=04</b>		<b>Total Credits=04</b>
Total Credits		28		24
Total in Both Semester	<b>52 Credit</b>			

### **Fifth Year(2<sup>nd</sup> year of PG)**

<b>Semester</b>	<b>IX</b>	<b>Credits</b>	<b>X</b>	<b>Credits</b>
<b>Major</b>	Theory – 04 Papers	5 Credits each Total Credits=20	Theory – 04 Papers	5 Credits each Total Credits=20
	Or  Theory – 04 Papers Practical -02	Or  4 Credits each Total Credits=16 2 Credit each Total Credits=4 <b>Total Credits=20</b>	Or  Theory – 04 Papers Practical -02	Or  4 Credits each Total Credits=16 2 Credit each Total Credits=4 <b>Total Credits=20</b>
Research Project / Industrial training / Survey	One of each 04 Credits	04 Credits  <b>Total Credits=04</b>	One of each 04 Credits	04 Credits  <b>Total Credits=04</b>
Total Credits		24		24
Total in Both Semester	<b>48 Credit</b>			

### **3. ATTENDANCE**

The expression "a regular course of study" wherever it is used in these Ordinances, means attendance of at least 75% of the lectures and other teaching in campus / affiliated college in the subject for the examination at which a candidate intends to appear and at such other practical work (such as work in a laboratory) as is required by any Statute, Ordinance or Regulation in force for the time being in the University.

A shortage up to 5% of the total number of lectures delivered or practical work done in each subject may be condoned by the Principal of the college/ Head of the Department (in case of University Campus) concerned.

A further shortage up to 10% may be condoned only by the Vice- Chancellor on the specific recommendation of the Principal of the college/Head of the Department concerned (in case of University Campus).

### **4. EXAMINATIONS**

1. There shall be examinations at the end of each semester as, for odd and even semesters in accordance with the academic calendar of the university. A candidate who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent examinations upto the



maximum duration of the course.

2. A candidate should get enrolled/ registered for the first semester examination and is mandatory. If enrolment/ registration is not possible owing to shortage of attendance / rules prescribed OR belated joining or on medical grounds, such students shall not be permitted to proceed to the next semester. Such students shall re-do the first semester in the subsequent term of that semester as a regular student; however, a student of first semester shall be admitted in the second semester, if he/she has successfully completed the first semester.
3. It shall be mandatory for the student(s) to register for examination in each and every semester (i.e. to fill up the examination form with the requisite fee. If a student fails to register for the examination in any semester, he or she shall not be allowed to appear in that semester as a back paper student. Such student(s) shall appear in the (next) subsequent examination of that semester.

## **5. EVALUATION**

The performance of a student in each course is evaluated in terms of percentage of marks with a provision for conversion to grade point. Evaluation for each course shall be done by a Continuous Internal Assessment (CIA) by the concerned course teacher as well as by end semester examination and will be consolidated at the end of course. The evaluation must be continuous and holistic and should be based on following parameters:

- i. Academic assessment
- ii. Skill assessment
- iii. Physical assessment
- iv. Personality assessment
- v. Extra-curricular assessment

### **5.1 THEORY PAPER**

Semester Examinations shall be conducted by the university as mentioned in the academic calendar. The Question paper will be set by the examiners appointed by the Vice Chancellor based on the recommendation of the board of studies. The pattern of the question paper shall be as given in annexure II.

- i. Internal Assessment(C.I.A.) –25%weightageofacourse
  - Test/ Mid-Term Assessment - 10 marks
  - Term paper/Presentation on given project/assignment - 10marks
  - Attendance/activities – 05marks
- ii. End Semester Exam (External examination)– 75% weight age of course

### **5.2 PRACTICAL PAPER**

Practical examinations will be conducted by the examiners appointed by the Vice Chancellor on the recommendations of the Board of Studies. Each student has to present the practical records.

- i. Internal Assessment(C.I.A.)-25%weightageofacourse
  - Test/ Mid-Term Assessment -10 marks
  - Term paper/Presentation on given project/assignment -10marks
  - Attendance/activities -05marks
- ii. End Semester Exam (External examination)-75% weight age of a course

## **MINIMUM PASSING STANDARD**

1. The minimum passing standard for combined external and internal examinations for each subject/paper shall be 45%, i.e. 45 out of 100 marks for theory and practical courses. The minimum passing standard for Aggregate in a semester end Examination shall be 45%.

2. Continuous Internal Assessment (CIA) shall be ensured by the Principal of the colleges / HODs for the Campuses courses. The Principal of the colleges / HODs of the Campus shall provide the marks of the same to the university and it shall be mandatory to maintain the records of the same till the maximum duration of that course.
3. The internal assessment, field training and practical examination awards of a student who fails in any semester examination shall be carried forward to the next examination.
4. It shall be mandatory for a student to secure minimum 45% marks (i.e. 34/75) in the theory and practical paper separately.

## **PROVISION FOR BACK PAPERS AND EX-STUDENTS**

A Back Paper (B.P.) candidate shall be promoted to next semester. The back paper facility in a semester provides promotion to the next semester and another opportunity to obtain a minimum of the pass marks assigned for an individual paper or in the aggregate. Following category of students of Bundelkhand University shall be eligible for back paper facility as under,

1. A student shall be required to pass in minimum two subject papers in each semester. However, at the end of each year, it shall be mandatory for a student to pass in at least two subjects papers and minor paper otherwise he/she shall be deemed as failed and will be treated as a year back / ex- student.
5. Students shall get the attempts to appear in the Back paper examination in the subsequent odd /even semester till the maximum duration of the said course.
6. Special back paper examination shall be held only for regular students of the final year of PG course.
7. The candidates, who fail in more than three of the total papers, will be deemed as failed. These candidates can appear only in subsequent examination of that semester as Ex- Students.

## **8. PROMOTION RULES**

### **8.1 Semester Course & Examination:**

The students who have taken admission in any post-graduation programme in a session and who have put in the minimum percentage of attendance for appearing at the Examination, presented himself/herself for internal assessment and have filled in the examination form in time for appearing at the End Semester Examination shall be allowed to appear at the respective examinations.

### **8.2 Declaration of results**

After appearing in the Examination of both the semesters in a particular year, the student can be put in the following categories in the context of declaration of the results of the Semester Examination:

- ❖ Passed
- ❖ Promoted with Back Paper(s)
- ❖ Failed

### **8.3 Promotion to next Semester:**

All students under category Passed and promoted with back papers shall be promoted to the next Semester.

“Failed” students may clear their UNCLEARED courses in subsequent examinations as ex-students.

Students promoted with back papers shall clear their back papers in subsequent examinations as ex-students.

A student who has failed in a course shall get two more chances to clear this course subject to the maximum duration for passing the course. Further, each candidate shall have to clear all the courses within the maximum period of seven years from the date of his/her latest admission.

A candidate who has qualified for the Degree shall be placed in the First / Second Division as per following table:

## 8. COMPUTATION OF SGP AND CGPA

The guidelines formulated by Bundelkhand University shall be followed in order to bring uniformity in evaluation system of every CBCS based Course and computation of the SGPA (Semester Grade Point Average) and CGPA (Cumulative Grade Point Average) based on students' performance in examination. The number of core, elective, open elective papers and foundation papers and the required credit for each paper shall be formulated by respective Board of Studies (BOS) and faculty board. For the purpose of computation of work load the UGC proposed mechanism is adopted i.e. one credit=1 Theory period of one hour duration, 1credit= 1Tutorial period of one hour duration, 1credit=1 Practical period of one hour duration. The credit(s) for each theory paper/practical/tutorial/dissertation will be as per the respective Board of Studies of departments.

Letter Grade	Numerical grade
O (Outstanding)	10
A+ (Excellent)	9
A (Very good)	8
B+ (Good)	7
B (Average)	6
F (Fail)	<5
Ab (Absent)	0

The minimum passing marks shall be 45% of the maximum marks as prescribed in the University Examination and 45% of marks in the aggregate marks in the subject including internal / Sessional marks i.e. Minimum Passing Grade is "B".

A student who obtains Grades "O" or "B" shall be considered as PASSED. If a student secures "F" grade, he/she shall be considered as FAILED and shall have to re appear in the examination. It is mandatory for a student to earn the required SGPA as in each semester. If a student is not able to secure 45% / B grade in any theory / practical / internal / Sessional / viva-voce / internship / project examination, the awarded grade point shall be ZERO (0).

9.1 The University, adopts absolute grading system where in the marks are converted to grades, and every semester results will be declared with semester grade point average(SGPA) and year result will be declared with year grade point average (YGPA). The Cumulative Grade Point Average (CGPA) will be calculated in end of final semester. The grading system except pharmacy department will be with following letter grades and grade points scale as given below:

**Table**

Level	Outstanding	Excellent	Very Good	Good	Average	Fail
Letter Grade	O	A+	A	B+	B	F
Grade Points	10	9	8	7	6	0
Score (Marks)	≥90	<90, ≥80	<80, ≥70	<70, ≥60	<60, ≥45	<45
Range (%)	(90-100)	(80-89.99)	(70-79.99)	(60-69.99)	(45-59.99)	(0-44.99)

1.1 A student obtaining Grade "F" shall be considered failed and will be required to reappear in the examination. Such students after passing the failed subject in subsequent examination / will be awarded with grade respective of marks he/she scores in the subsequent examination/s.

1.2 The University has the right to scale/moderate the theory exam / practical exam / internal exam / Sessional marks of any subject when ever required for converting of marks into letter grades on the basis

of the result statistics of university as in usual practice, i.e. marks obtained in decimal will be converted in nearest integer.

## **9. CONVERSION OF GRADES IN TO PERCENTAGE**

**1.3** Conversion formula for the conversion of CGPA into Percentage is  
**CGPA Earned x 10 = Percentage of marks scored.**

**Illustration:** CGPA Earned 8.2 x 10 = 82.0%

### **2. AWARD OF DIVISION**

Division shall be awarded only after the final semester examination based on integrated performance of the student for all the semesters as per following details.

**2.1** A student who qualifies for the award of the degree securing “B” or above grades in all subjects pertaining to all semesters, and in addition secure as a CGPA of 8.0 and above shall be declared to have passed the examination in **FIRST DIVISION WITH HONOURS**.

**2.2** A student who qualifies for the award of the degree securing “B” or above grades in all subjects pertaining to all semesters, and in addition secures a CGPA of 7.0 and above shall be declared to have passed the examination in **FIRST DIVISION**.

**2.3** A student who qualifies for the award of the degree securing “B” or above grades in all subjects pertaining to all semesters, and in addition secures a CGPA of 5.0 and above shall be declared to have passed the examination in **SECOND DIVISION**.

## **10. UNFAIR MEANS:**

Cases of unfair means in the End Semester Examinations and Mid-Term Tests shall be dealt as per the rules laid by the University.

### **Note:**

1. Those students who are NOT eligible for promotion to next year shall have to reappear in the coming examination as ex-students. However, the marks of internal assessment shall be carried forward in such cases.

2. Scrutiny facility and Challenge evaluation facility shall be available for those students who want to improve their grades.

**Institute of Economics & Finance,  
M Com (Finance) 5045200  
Session 2022-23 onwards**

<b>First Semester (5045201)</b>					
S. No.	Paper Code	Paper Name	Nature	Max. Marks	Credit
1	<b>60951</b>	Management Concept and Organization Behavior	Major	75+25=100	5 Credit
2	<b>60952</b>	Business Statistics & Research Methodology	Major	75+25=100	5 Credit
3	<b>60953</b>	Managerial Economics	Major	75+25=100	5 Credit
4	<b>60954</b>	Cooperate Financial Accounting	Major	75+25=100	5 Credit
5	<b>60955</b>	Communication and Personality Development	Minor (Elective)	75+25=100	4 Credit
6	<b>600956</b>	Research Project/ Survey Report		100	4 Credit
					28 Credit
<b>Second Semester (5045202)</b>					
S. No.	Paper Code	Paper Name	Nature	Max. Marks	Credit
1	<b>60956</b>	Financial Management	Major	75+25=100	5 Credit
2	<b>60957</b>	Marketing of Financial Services	Major	75+25=100	5 Credit
3	<b>60958</b>	E-Commerce	Major	75+25=100	5 Credit
4	<b>60959</b>	Business Environment	Major	75+25=100	5 Credit
5	<b>600960</b>	Research Project/ Survey Report		100	4 Credit
					24 Credit
<b>Third Semester (5045203)</b>					
S. No.	Paper Code	Paper Name	Nature	Max. Marks	Credit
1	<b>70951</b>	Strategic Management	Major	75+25=100	5 Credit
2	<b>70952</b>	Digital Finance	Major	75+25=100	5 Credit
3	<b>70953</b>	Labour Welfare, Social Security & Industrial Social Work	Major	75+25=100	5 Credit
4	<b>70954</b>	Corporate Tax Law and practices	Major	75+25=100	5 Credit
5	<b>700955</b>	Summer Training Project Report		100	4 Credit
					24 Credit
<b>Fourth Semester (5045204)</b>					
S. No.	Paper Code	Paper Name	Nature	Max. Marks	Credit
1	<b>70956</b>	Corporate Legal Frame Work	Major	75+25=100	5 Credit
2	<b>70957</b>	Project Planning Management	Major	75+25=100	5 Credit
3	<b>70958</b>	Goods & Service Tax	Major	75+25=100	5 Credit
4	<b>70959</b>	Retail Management	Major	75+25=100	5 Credit
5	<b>700960</b>	Dissertation Report and Viva Voce		100	4 Credit
					24 Credit
		Total=(28+24+24+24=100 Credit)			

## **M.Com. (Finance)**

### **PROGRAM OUTCOME**

PO 1: To provide a systematic and rigorous learning and exposure to Banking and Finance related disciplines.

PO 2: To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial Management and Banking Transactions of a business

PO 3: To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce

PO 4: To enable a student well versed in national as well as international trends

PO 5: To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.

PO 6: To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.

### **PROGRAMME SPECIFIC OUTCOME**

PSO 1: Develop skills in the preparation of financial statements.

PSO 2: Develop knowledge on organizational dynamics.

PSO 3: Understand marketing practices in financial service sector.

PSO 4: Develop the skills in application of financial research methods.

PSO 5: Understand ethical issues and good governance practices.

PSO 6: Develop the skills of analysis and capability of making financial decisions.

PSO 7: Develop an ability to apply knowledge acquired in problem solving.

PSO 8: The students can work in different domains like Accounting, Taxation, HRM, Banking and Administration.

PSO 9: Ability to work in MNCs as well as Pvt, and public companies.

PSO 10: Students can go further for professional courses like CA/ CS/CMA/CFA

<b>First Semester</b>		
<b>S. No.</b>	<b>Course Name</b>	<b>Course outcome</b>
1	Management Concept and Organization Behavior	<ul style="list-style-type: none"> <li>✓ To provide in depth knowledge about process of formation of group behaviour in an organization set up</li> <li>✓ To make the students understand various concepts of organization behavior</li> </ul>
2	Business Statistics & Research Methodology	<ul style="list-style-type: none"> <li>✓ To update basis of statistics</li> <li>✓ To analyze the various methods of theoretical probability distribution</li> <li>✓ To know the advanced statistical tools for analysis T,Z and d</li> <li>✓ To familiarize the correlation methods and regression analysis</li> <li>✓ To study the advanced application oriented tests – F , test and ANOVA</li> </ul>
3	Managerial Economics	<ul style="list-style-type: none"> <li>✓ Learners acquire the knowledge of basic tools and economic theory and practical application.</li> <li>✓ Learners get familiarized with understanding of economic aspects of current affairs.</li> <li>✓ Learners are able to analyze Market Behaviour with economic way of thinking.</li> <li>✓ Learners understand different economic principles in business decision</li> </ul>
4	Cooperate Financial Accounting	<ul style="list-style-type: none"> <li>✓ To impart knowledge of a theoretical foundation for the preparation and presentation of financial statements</li> <li>✓ To inculcate the understanding of rules of measurement and reporting relating to various types of business entities.</li> </ul>
5	Communication and Personality Development	<ul style="list-style-type: none"> <li>✓ When a student completes the Communication and Personality Development, they should be able to:</li> <li>✓ Understand and apply communication theory</li> <li>✓ Critically think about communication processes and messages</li> <li>✓ Write effectively for a variety of contexts and audiences</li> <li>✓ Interact skillfully and ethically</li> <li>✓ Develop and deliver professional presentations</li> <li>✓ Recognize the effects of diversity, access, and power on communication</li> </ul>

6	Research Report/Survey	<ul style="list-style-type: none"> <li>✓ On completion of this course, learners will be able to</li> <li>✓ •Develop an stronger orientation towards research</li> <li>✓ •Understand Basic methods of research and different research tools</li> </ul>
<b>Second Semester</b>		
1	Financial Management	<ul style="list-style-type: none"> <li>✓ To develop knowledge about Business Finance and the background of Accounting and Management</li> <li>✓ To make students aware about the challenges and opportunities of Financial Management</li> </ul>
2	Marketing of Financial Services	<ul style="list-style-type: none"> <li>✓ To know the financial system and economic development</li> <li>✓ To familiarize with stock exchange functions</li> <li>✓ To study the merchant banking functions and services</li> <li>✓ To analyse the factoring services and depository system in India</li> <li>✓ To know the trend in Global financial market</li> </ul>
3	E-Commerce	<ul style="list-style-type: none"> <li>✓ To know the E- commerce frame work</li> <li>✓ To familiarize with E- commerce and world wide web</li> <li>✓ To study the application of Electronic Data Interchange</li> <li>✓ To know the marketing on the internet</li> <li>✓ To study multimedia and digital video</li> </ul>
4	Business Environment	<ul style="list-style-type: none"> <li>✓ To know the globalization concept</li> <li>✓ To familiarize political and social environment</li> <li>✓ To analyze the economic and technological environment</li> <li>✓ To study institutional environment</li> </ul>
5	Research Report/Survey	<ul style="list-style-type: none"> <li>✓ On completion of this course, learners will be able to</li> <li>✓ •Develop an stronger orientation towards research</li> <li>✓ •Understand Basic methods of research and different research tools</li> </ul>
<b>Third Semester</b>		
1	Strategic Management	<ul style="list-style-type: none"> <li>✓ To provide understanding of the Tasks, Functions and Skills of strategic</li> </ul>



		<p>management and latest developments.</p> <ul style="list-style-type: none"> <li>✓ To aware the students about principles and functions of strategic management</li> </ul>
2	Digital Finance	<ul style="list-style-type: none"> <li>✓ To be able to explain technological developments and financial markets.</li> <li>✓ To be able to explain the effects of digital transformation in the banking sector.</li> <li>✓ To be able to explain the effects of digital transformation in the insurance industry.</li> <li>✓ To be able to explain digital money.</li> <li>✓ To be able to explain Fintech and Techfin</li> </ul>
3	Labour Welfare, Social Security & Industrial Social Work	<ul style="list-style-type: none"> <li>✓ At the end of the course students should be able to understand a perspective of labour problems and remedial measures in the country.</li> <li>✓ students will be conversant with the various techniques of Industrial</li> <li>✓ Relations and futuristic issues in era of dynamic technological changes.</li> </ul>
4	Corporate Tax Law and practices	<ul style="list-style-type: none"> <li>✓ To understand the provisions of Company Act</li> <li>✓ To familiarize on capital structure and the procedure of share allotment.</li> <li>✓ To attain knowledge on rights and duties of shareholders, members and types of meetings in the companies.</li> <li>✓ To familiar with rules and regulations relating to appointment of directors</li> <li>✓ To acquire the knowledge on modes and procedure of winding up of companies</li> </ul>
5	Research Report/Survey	<ul style="list-style-type: none"> <li>✓ On completion of this course, learners will be able to</li> <li>✓ •Develop an stronger orientation towards research</li> <li>✓ •Understand Basic methods of research and different research tools</li> </ul>
<b>Fourth Semester</b>		
1	Corporate Legal Frame Work	<ul style="list-style-type: none"> <li>✓ able to appreciate the importance of law and legal institutions in business</li> <li>✓ able to have a basic understanding of the laws relating to contract, consumer protection, competition, Companies and dispute resolution</li> </ul>
2	Project Planning Management	<ul style="list-style-type: none"> <li>✓ Manages projects effectively including the management of scope, time, costs, and</li> </ul>

		<p>quality, ensuring satisfying the needs for which the project was undertaken</p> <ul style="list-style-type: none"> <li>✓ Applies processes required to manage the procurement of a project, including acquiring goods and services from outside the organization</li> <li>✓ Manages project risk, including identifying, analyzing and responding to risk</li> <li>✓ Analyzes and manages stakeholder expectations and engagement to ensure a successful project outcome</li> <li>✓ Strategically applies project management practices in a variety of organizational and international settings</li> </ul>
3	Goods & Service Tax	<ul style="list-style-type: none"> <li>✓ Students should be able to understand the difference between forward charge and reverse charge mechanism and also to understand the difference between composite and mixed supply.</li> <li>✓ Students will be able to compute the amount of CGST, SGST and IGST payable after Considering the eligible input tax credit.</li> </ul>
4	Retail Management	<ul style="list-style-type: none"> <li>✓ Understand the Organised retail sector and its operations.</li> <li>✓ Understand the various strategies involved with the retail sector.</li> <li>✓ Learn how to deal with customers and understand their needs to sustain in the market.</li> <li>✓ Understanding how to manage retail during crisis.</li> </ul>
5	Research Report/Survey	<p>On completion of this course, learners will be able to</p> <ul style="list-style-type: none"> <li>✓ •Develop an stronger orientation towards research</li> <li>✓ •Understand Basic methods of research and different research tools</li> </ul>

**MC101. MCOB (MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR)**

**Unit I:** Managerial functions:nature, concept, theories and significance of planning, organizing, staffing, directing and coordinating.

**Unit II:** Organisational behaviour: concept and principles, relation between management and Organizational behaviour, motivation: process and theories-maslow,X & Y, Two factor, ERG, equity and victor vroom.

**Unit III:** perception, attitude, learning, personality trait, transactional analysis, Leadership:concept, types of leadership and theories.

**Unit IV:** Group dynamics and team development: group formation, types of group, approaches to group development Organisational conflicts: Meaning, sources, level, pattern types, function and resolution.

**Unit V:** Communication: process, types and barriers to communication, communication skills development. Organisation development: organisation change, theories of changes, organisational diagnosis .Corporate governance and business ethics.

References:

1. Management concept and Organisational Behavior - Prabandh Avdharnaye Evam Sangathanatmak Vyavhar - 1 Edition (Paperback, Sanjay Gupta), SBPD Publications.

2. Management and Organisational Behaviour, Laurie J. Mullins, Pearson Education India

Marks: 75

**MC102. BS&RM (BUSINESS STATISTICS & RESEARCH METHODOLOGY)**

**Unit I:** Nature, scope, function and significance of statistics, sampling ,data collection, data analysis, measurement of central tendencies. Dispersion, skewness.

**Unit II:** Correlation and regression, index number, time series. probability distributions: normal, poisson and binomial

**Unit III:** Research: Meaning, scope, objectives and types, Resaerch process, Rsearch approaches.

**Unit IV:** Scaling of data, Hypothesis; meaning, tyoes, errors, hypothesis testing procedure.

**Unit IV:** Parameteric and Non Parametric tsting : T-Test, Z-Test, F-Test, Chi- Square, ANOVA

References:

1. Business Statistics, Gupta SP (Dr), Gupta M.P., Sultan Chand & Sons

2. Business Statistics 6th Edition, Indra Gupta S.C. Gupta, Himalaya Publishing House.

Marks: 75

**MC103. ME (MANGERIAL ECONOMICS)**

**Unit I:** Nature, scope and application of managerial economics, fundamental economic concepts- incremental, opportunity analysis, discounting principle, equi-marginal principle.

**Unit II.:** Demand analysis and forecasting.

**Unit III:** production : different Production function with one and two variable and its application to business world, economies of scale, law of variable proportion.

**Unit IV:** prics & cost, cost analysis: meaning , type and different cost curves and functions.

**Unit V:** market structure: perfect competition, monopoly, monopolistic competition and oligopoly; business cycle, inflation: demand pull and cost push factors.

References:

1. Managerial Economics, Arun Kumar, Rachana Sharma, Atlantic Publishers & Dist, 1998.

2. Managerial Economics, H. L. Ahuja, S Chand Publishing.

**MC104. CFA (CORPORATE FINANCIAL ACCOUNTING)**

**Unit I:** meaning and definition of corporate financial accounting, rules and regulation of corporate financial accounting, principles and assumptions, Basic accounting concept, final account.

**Unit II:** partnership account: fundamental, admission of partner, retirement of partner, death of partner, dissolution of partner, amalgamation of partner, sales of partner in to Joint Stock Company.

**Unit III:** accounting issues and redemptions of shares and debentures, financial statements, valuation of goodwill and shares.

**Unit IV:** accounting issues related to amalgamation, absorption, and reconstruction of companies.

**Unit V:** accounting for holding and subsidiary companies, liquidation and royalty, voyage and investment account.

References:

1. Corporate Financial Accounting, Dr. S. K. Singh ,Dr. B. K. Mehta, SBPD Publications

2. Corporate Financial Accounting, Dr. A. Karim Dr. S.S. Khanuja Dr. Piyush Gupta, SBPD Publishing House

## 2<sup>nd</sup> SEMESTER

Marks: 75

### MC201. FM (FINANCIAL MANGEMENT)

**Unit I:** Nature of Financial Management, concepts, aims, principle models, Objectives of Financial Management; Approaches, Financial Modeling

**Unit II:** Time Value of Money, Valuation of Securities, Risk and Return, Risk Management Using Derivatives Instruments, Portfolio Theories, Beta Estimation, Cost of Capital

**Unit III:** Investment Analysis: Capital Budgeting Decisions, Determining Cash Flow for Investment Analysis, Complex Investment Decision and Risk Analysis in Capital Budgeting

**Unit IV:** Capital Structure: Instruments of Long and short term sources of funds, Capital Structure Theories, Leverages Analysis, Corporate Restructuring, Dividend Theories and Policies

**Unit V:** Working Capital Management Concepts and Approaches, Estimation of Working Capital, Determinants of Working Capital, Credit Policy, Management of Receivables and Payables, Management of Cash, Marketable Securities, Management of Inventories, Working Capital Finance.

References:

1. Financial Management: Theory & Practice (with Thomson ONE – Business School Edition 1-Year Printed Access Card) (Finance Titles in the Brigham Family) 14th Edition —by— by Eugene F. Brigham and Michael C. Ehrhardt
2. Financial Accounting for Management (Author: N Ramchandra and published by Tata Mgraw Hill).

Marks: 75

### MC202. MM (MARKETING MANAGEMENT)

**Unit I:** Nature and scope of marketing, the Marketing environment and Environment scanning.

**Unit II:** Marketing information system and Marketing research, Understanding consumer and Industrial markets, Market segmentation, Targeting and positioning.

**Unit III:** Product decisions - product mix, product life cycle, new product development, branding and packaging decision, Pricing methods and strategies, Promotion decisions, Promotion mix, Advertising, Sales promotion, publicity and personal selling.

**Unit IV:** logistic Management, selection, cooperation and conflict of channel management.

**Unit V:** vertical marketing Implementation and systems, Evaluation and control of marketing efforts; new issues in marketing - Globalization, Consumerism, Green marketing, Relationship Marketing, Legal issues.

References:

1. Marketing Management: Indian Context Global Perspective by V. S. Ramaswamy (Author), S. Namakumari (Author), Sage Publications India Pvt Ltd.
2. Marketing Management, Philip Kotler.

Marks: 75

### MC203 - E – COMMERCE

**Unit: 1:** E Commerce, E-Business, E-Marketing and their features. Difference between E Commerce and E Business and E-Marketing, Dot Com bubble, Types of E Commerce - B2B, B2C, B2G, C2B, C2C, C2G, G2B, G2C, G2G, P2P, M Commerce, Evolution of E Commerce, Key elements of a business model, B2B and B2C business models.

**Unit: 2:** Building an E Commerce website, World Wide Web, Security Threats in E Commerce, Technology Solutions, E Commerce payment systems: Traditional payment systems and latest sytems-Digital Wallets, Digital Cash, Online stored value systems, Digital accumulating balance payment systems, Digital checking payment systems, Virtual Currency, PayPal.

**Unit 3:** Search engine optimization (SEO),Ecommerce marketing concept, Content Marketing, B2C and B2B marketing and branding strategies, Net pricing strategies.

**Unit 4:** Marketing communications: Online advertising, Email, Online catalogs, Ethical, Social and Political issues in E Commerce, E Governance, Online retailing and services, Social Networks and auctions.

**Unit 5:** Intellectual property rights in Cyber Space, Patents for Digital Technologies, Copyrights in Digital Space, Copyright (Amendment) Act, 1999, Information Technology Act, 2000, WIPO Internet Treaties, Trade marks Online, Domain names.

References:

1. E-Commerce: An Indian Perspective by P.T. Joseph, S.J. PHI Learning PVT LTD.
2. E-Commerce by Tulasi Ram Kandula, K. Maheshwari, Himalaya Publishing House Pvt. Ltd.,

**MC204. BE (BUSINESS ENVIRONMENT)**

**Unit I:** concepts, significance, elements and scanning techniques of business environment.

**Unit II:** Economic Environment-industrial policy, fiscal policy, monetary policy, EXIM policy.

**Unit III:** Legal & political Environment-consumer protection act, MRTP act, FERA & FEMA, licensing policies, trend shifting in legal and political environment.

**Unit IV:** International and technological Environment- multinational corporations, NRI contributions, WTO, World Bank, IMF, FDI and Rupee devaluation.

**Unit V:** Policy environment: liberalization, privatization, and globalization, second generation reform, industrial policy, growth and changes.

References:

1. **Business Environment, Dr. Amit Kumar, Sahitya Bhawan Publication, Agra**

2. **Unlocking the Business Environment By John Brinkman, Ilve Navarro, Donna Harper, Taylor & Francis eBooks**

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

**MC301- SM (STRATEGIC MANAGEMENT)**

Marks: 75

**Unit I:** meaning, Nature and Scope of Strategic Management.

**Unit II:** Strategic Intent and Vision- Concept of Core Competence, Capability and Organizational Learning; Process of Strategy Planning and Implementation, Strategy and Structure.

**Unit III:** Organizational Values and their Impact on Strategy.

**Unit IV:** Power Games amongst Competing Players: Chief Executive and Board- Work of Top Management, Turnaround Management.

**Unit V:** Management of Strategic Change: Mergers and Acquisitions.

References:

1. Strategic Management, Kennedy B. Reed, Virginia Tech, Virginia Tech Publishing.

2. Strategic management | 4th Edition, KAZMI ADELA ET.AL, McGraw Hill Education

**MC 302- DIGITAL FINANCE**

Marks: 75

Unit I: Digital Currency-Introduction to digital currencies and new crypto currencies (Bit Coin, Lite Coin, PP Coin, Name Coin, Libra etc.), Currency war: digital money Vs dollar, Digital currencies and its impact on business Technology, Emerging Technologies reshaping the financial service sector, regulating digital currencies.

Unit II: DFS Ecosystem, Goal of DFS, Digital Environment, Component of DFS ecosystem, Evolution of DFS ecosystem, Nature and Problems in DFS ecosystem, Demand of Financial services: BFSI sector, NBFC and other sectors. Overview of Indian digital financial service market, DFS and its application to social finance, Challenge of DFS, Recommendations for accelerating DFS growth-An Indian perspective.

Unit III: Digital disruptions in banking, Competitive analysis of financial services Industry, Supply and demand Driver, New entrant and incumbent: competition or cooperation, Landscape for collaboration in digital economy, Strategies of players.

Unit IV: A customer perspective of DFS-Analysis of behavior of financial service user and financial service provider in digital economy, Fundamentals of behavioral finance: Biases, Implications of principles of behavioral finance in digital economy, Impact of biases in digital financial services, Customer Value Proposition.

Unit V: DFS value chain – Links in the DFS value chain (accounts, data/VAS, digital channel, And Physical channel), Bank model-equity, Profit model, MNO model: airtel money, Standalone model: bKash, Diversity of business model, Bitcoin and payment technologies, Payment system, Revolutionizing mobile banking, Digital Finance: Regulations and Policies, Risk management and threat to DFS.

References:

1. Digital Finance, Baxter Hines

**Marks: 75**

**MC303- LABOUR WELFARE, SOCIAL SECURITY & INDUSTRIAL SOCIAL WORK**

**UNIT1:** Labour Welfare: Concept, Significance, Objective, Scope, Classification, Approaches, and Principles

**UNIT2:** Labour Welfare Policy in India, Labour Welfare Programmes in India, Legal Provisions Relating to Labour Welfare in India; Beedi Workers Welfare Cess Act, 1976; Beedi Workers Welfare Fund Act, 1976; Iron Ore Mines, Manganese Ore Mines and Welfare Fund Act, 1976; Mica Mines Labour Welfare Fund Act, 1946; Building and Other Construction Workers' Welfare Cess Act, 1996; Lime Stone and Dolomite Mines Labour Welfare Fund Act, 1972

**UNIT3:** Labour Welfare Officer: Qualifications, Roles and Functions, Status, Terms and Conditions of Services, Challenges

**UNIT4:** Social Security: Concept, Significance, Objectives, Evolution, Scope; Forms of Social Security: Social Insurance, Public Assistance and Public Services. Important Laws: Workmen's Compensation Act, 1923; Employees' State Insurance Act, 1948; Employees' Provident Fund and Miscellaneous Provisions Act, 1952; Maternity Benefit Act, 1961; Personal Injuries (Compensation) Insurance Act, 1963; Payment of Gratuity Act, 1972

**UNIT5:** Industrial Social Work: Concept, Objectives, Scope, Principles; Industrial Social Worker: Roles and Functions, Status, Skills Required; Recent Developments in Social Work Practice in Industry; Future of Industrial Social Work in India

References:

1. **Aspects Of Labour Welfare & Social Security**, A.M. Sarma, Himalaya Publishing House
2. Labour Welfare: Legislation and Social Security, M. Velusamy, Dominant Publishers.

**Marks: 75**

**MC 304- CORPORATE TAX LAW AND PRACTICES**

**Unit-1** Introduction of corporate tax -tax evasion, tax avoidance, tax planning, tax management, Dividend Tax

**Unit-2-**Computation of total income of companies and tax liabilities

**Unit-3-**Tax planning for new business on the basis of Location , Nature, Size, And form of business Organisation.

**Unit-4-**Tax planning Regarding capital structure Dividend Policy, Inter corporate Dividend and Bonus Shares .

**Unit-5-**Role of managerial Decision in tax planning. Amalgamation and Demerger, Advance Payment of Tax ,Tax payment-(TDS , TCS), Advanced Ruling.

References:

1. Corporate Tax Planning & Business Tax Procedures with Case Studies, Vinod K. Singhania , Monica Singhania

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

**Marks: 75**

**MC401. CLFW (CORPORATE LEGAL FRAME WORK)**

**Unit I:** The Companies Act, 1956: Definitions and types of companies, Memorandum of association; Articles of association;

**Unit II:** Prospectus; Share capital and membership; Meetings and resolutions, Winding up and dissolution of companies.

**Unit III:** Contract Act, 1872: Sale of Goods Act:

**Unit IV:** The Negotiable Instruments Act, 1881: Definitions, types of negotiable instruments.

**Unit V:** FEMA, 2000, Consumer Protection Act.

References:

1. Corporate Legal Framework, Dr. G.K. Varshney, Sahitya Bhawan Publications
2. Corporate Legal Framework, Dr. B.K. Singh, Dr. A. Tiwari, SBPD Publications.

**Marks: 75**

**MC402. PP (PROJECT PLANNING)**

**Unit I:** Identification of Investment Opportunities: Project ideas, screening and scouting of ideas; Environment scanning and opportunity analysis; Government regulatory framework.

**Unit II:** Market and Demand Analysis: Demand forecasting, market planning.

**Unit III:** Technical Analysis: Materials and inputs; Production technology; Product mix; Plant - location and layout; Selection of plant and equipment.

**Unit IV:** Cost of Project and Means of Financing and Profitability, project Appraisal Criteria: Social Cost Benefit Analysis.

**Unit V:** Network Technique for Project Implementation, Monitoring and Control.

References:

1. Project Management Absolute Beginner's Guide, Greg Horine, QUE publication
2. project management Prassan S Chandra.

### **MC403- Goods & Service Tax**

**Unit-1** Introduction of G.S.T.(Indirect tax) Various Authorities and regulation bodies, E-Way Bill, Anti-Profitteering Authority, Various Key definition.

**Unit-2**-Impact of GST on Various Business and traders, Supply: Time, valuation and Exempted goods and Services, concept of IGST: inter-state supply, Local supply, and Import.

**Unit-3**-Taxation Mechanism, Computation of Value of goods & services, GST, Composition scheme and RCM, ITC .

**Unit-4**-Registration under GST: Job work, Ecommerce operator and online data supplier, Return filling, payment of Tax and refund (TDS & TCS)

**Unit-5**-Assessment: Invoice and accounts, audit, Collection and Recovery of tax, Power of GST Authorities, Appeal, Revision, Rectification and Advance ruling.

References:

1. Goods and Services Tax, Ruchi Kansil, Sun India Publications
2. Goods and Service Tax Book for CA Inter by CA Anoop Modi, CA Mahesh Gupta, Taxmann

**Marks: 75**

### **MC404- RETAIL MANAGEMENT**

Unit 1: Introduction to Retailing

A Retailer's role, Function in Distribution Channel; Social and Economic Significance; Employment, Global retailers; Structure of retailing and Distribution Channel; Opportunities at Managerial & Entrepreneurial; Types of Retailers, Retailer Characteristics; type of Merchandise; variety & Assortment; Price & Cost of offering Breadth & depth of Assortment; Food retailers; General Merchandise retailers; Non Store Retailers; Service Retailing; Types of Ownership.

Unit 2: Multichannel Retailing

Retail Channels; Benefits offered by each channel; Benefits of Multichannel Retailing; Other Multichannel Retailing issues; Challenges of Effective Multichannel Channels.

Unit 3: Customer Buying Behavior

The Buying Process; Need Recognition; Information Search; Evaluation of Alternatives: The Multi-Attribute Model; Purchasing the Merchandise or Service; post purchase Evaluations. Types of Buying Decision; Extended and Limited Problem Solving; Habitual Decision Making. Social factors influencing the Buying Process; Family; Reference Group & Culture. Market Segmentation; Criteria for Evaluating Market Segments; Approaches for Segmenting Markets; Composite Segmentation Approaches.

Unit 4: Retailing Strategy

Definition; Target Market and Retail Format; Building a Sustainable Competitive Advantage; Growth Strategies; Global Growth Opportunities; The Strategic Retail Planning Process.

Unit 5: Store Management

Managing the Store; Store Management Responsibilities; Recruiting and Selecting Store Employees - Job Analysis, Job Description, Locating Prospective Employees, Screening Applicants to Interview, Selecting Applicants; Motivating and Managing Store Employees; Workplace Harassments; Controlling Costs; Reducing Inventory Shrinkage.

References:

1. "Retailing Management by Levy and Weitz, Textbook
2. Retailing Management: Text and Cases | 5th Edition, Pradhan, McGraw Hill Education.