

**REVISED SYLLABUS FOR M.COM. FROM ACADEMIC YEAR 2018-19 ONWARDS**

	Sem 1		Sem 2		Sem 3		Sem 4	
	<b>EA: Advanced Accounting and Auditing</b>	401	Business Economics	407	Operations Research	501	Taxation -I (Personal Tax Planning)	507
402		Business Management	408	Financial Markets	502	Strategic Management	508	Taxation -II (Corporate Tax Planning and Goods and Services Tax)
403		Marketing Management	409	Business Environment	503	Financial Services	509 EA	International Accounting
404		Business Research Methods	410 EA	Financial Accounting and Auditing- 1	504 EA	Management Accounting - 1	510 EA	Management Accounting - 2
405		Financial Management	411 EA	Cost Accounting - 1	505 EA	Corporate Financial Reporting	511 EA	International Accounting - Essay Paper
406		Accounting for Managers	412 EA	Cost Accounting - 2	506 EA	Financial Accounting and Auditing- 2	512 EA	Management Accounting - 2 Essay Paper

	Sem 1		Sem 2		Sem 3		Sem 4	
	<b>EB: Managemen t</b>	401	Business Economics	407	Operations Research	501	Taxation -I (Personal Tax Planning)	507
402		Business Management	408	Financial Markets	502	Strategic Management	508	Taxation -II (Corporate Tax Planning and Goods and Services Tax)
403		Marketing Management	409	Business Environment	503	Financial Services	509 EB	Service Marketing
404		Business Research Methods	410 EB	Operations Management	504 EB	Organization Behaviour	510 EB	Entrepreneurship and Innovation Management
405		Financial Management	411 EB	Logistics and Supply Chain Management	505 EB	Project Management	511 EB	Service Marketing - Essay Paper
406		Accounting for Managers	412 EB	Investment Management	506 EB	Consumer Behaviour	512 EB	Entrepreneurship and Innovation Management - Essay Paper

## **501: Taxation –I (Personal Tax Planning)**

### **Unit -1: Introduction**

Concept and Significance – Tax Evasion and Tax Avoidance – Methods of Tax Planning, Assessment of Individuals: Concept and Objectives, Residential Status, Tax Planning for Special Deductions and Exemptions, Tax Planning for Investments.

### **Unit: 2**

- (a) Tax Planning for Salary Income
- (b) Tax Planning for House Property Income

### **Unit:-3:**

- (a) Tax Planning for Capital Gains.
- (b) Tax Planning for Profit and Gains from Business and Profession

### **Unit: 4**

- (a) Tax planning for Income from other sources
- (b) Advance Payment of Tax and Interest:

Income Liabe for Advance-Tax-Advance tax Liability-Interest Payable by Assesses or Government-Interest payable to assesses-Producer to be Followed to Calculate Interest – Waiver or Reduction of Interest under: Section 234 A, 234 B and 234 C – Power of Chief Commissioner to waiver Penal Interest – Power of CBDT and Settlement Commission to Waiver Interest.

**(Note: At least 60% practical questions to be asked)**

### **REFERENCES:**

1. Dr Girish Ahuja and Dr RaviGupta – Practical Approach to Direct and Indirect Taxes – Wolters kluwer
2. Aprameya, Milinda, Arpita and Aparajita – Direct Taxe Trady Reckoner with Tax Planning – Bharat Law House Pvt.Ltd.
3. Dr Vinod Singhanian and Dr Monica Singhanian - Students' guide to Income Tax, Problems and Solutions –Taxmann Publications.

## **502: Strategic Management:**

### **Unit:1 Introduction to Strategic Management:**

Evolution of strategic management and business policy; Understanding strategy; Strategic Decision Making; Elements in Strategic Management Process; Strategic Intent; Vision; Mission; Business Definition; Goals and Objectives.

### **Unit:2 Strategy Formulation:**

Environmental Appraisal: Concept of Environment; Environmental Sectors; Environmental Scanning;

Appraising the Environment.

Organizational Appraisal: Dynamics of Internal Environment; Organization Capability Factors;

Considerations in Organizational Appraisal; Methods and techniques used for organizational appraisal, Structuring Organizational Appraisal.

### **Unit:3 Strategic Analysis and Choice:**

Corporate Level Strategies: Concentration, Integration, Diversification, Stability, Retrenchment and Restructuring.

Business Level Strategies: Generic Business Strategies.

Process of Strategic Choice, Strategic Analysis: Subjective Factors in Strategic Choice, Contingency Strategies, Strategic Plan.

### **Unit:4 Strategy Implementation and control:**

Nature and Barriers to Strategy Implementation, Model of Strategy Implementation; Structural Implementation: Structural Considerations, Types of Organizational Structures, Organizational Design and Change. Functional and Operational Implementation; Functional Strategies and Functional Plans and Policies. Strategic Control, Operational Control,

### **References:**

- 1 Azhar Kazmi, "Strategic Management and Business Policy"; Mc-Graw-Hill Companies, Third Edition.
2. Thompson and Stickland; "Strategic Management"; Mc-Graw-Hall Companies.
3. Fred R. David; "Strategic Management; Concept and Cases;" Pearson Education.
4. Gerry Johnson and Kiran Scholes; "Exploring Corporate Strategy: Text and Cases"; PHI.

## **503: Financial Services**

### **Unit:1 Financial Services:**

Meaning and need for financial services; Financial Services as a component of financial system; Depositories and Custodians; Credit Rating; Factoring and Forfaiting; Venture Capital Funds

### **Unit:2 Investment Banking:**

Investment Banks: Functions and Types of Investment Banks; Investment Banking Services; Merchant Banking Services.

Housing Finance: Role of Housing and Housing Finance in the Economy; Policy initiatives and measures to develop housing finance in India; Housing Finance Institutions in India; Types of Housing Loans; Marketing Strategies of housing finance institutions; Role of National Housing Bank; Reverse Mortgage Loan.

### **Unit:3 Banking and Non-Banking Services:**

Banking: Importance and Functions of Banks; Development of Banking in India; Scheduled Commercial Banks; Mobilization, Lending and Investment of Funds by Banks; Reforms in the banking system; Micro Finance and Financial Inclusion; Non Performing Assets: Insolvency and Bankruptcy Code, 2016.

Insurance: Origin and development of insurance, types of insurance, General health and life.

### **Unit:4 Mutual Funds:**

Meaning, Concepts of Mutual Funds; Growth of mutual fund Industry in India; Organization of a mutual fund; Types of mutual funds schemes; Role of Intermediaries and marketing of mutual funds; Methods of investing in a mutual fund scheme; Tax implications for mutual fund investors;

### **References:**

1. Bharati V. Pathak, "Indian Financial System" 5<sup>th</sup> Edition, Pearson Education.
2. Indian Financial System: M.Y.Khan, Sixth Edition, Mc Graw Hill.
3. Financial Markets & Institutions: L.M.Bhole

