SHRI GURU RAM RAI UNIVERSITY

[Estd. by Govt. of Uttarakhand, vide Shri Guru Ram Rai University Act no. 03 of 2017 & recognized by UGC u/s (2f) of UGC Act 1956]

SYLLABUS FOR

Master of Commerce

School of Management and Commerce Studies

(w.e.f. 2025-2026 onwards)

Shri Guru Ram Rai University, Patel Nagar, Dehradun, Uttarakhand-248001

Vision

- Developing Future Leaders to transform the world

Mission

- To provide holistic education with experiential learning
- To develop students who could contribute to the betterment of the society.
- To develop future researchers through or research and training program

OUTCOME BASED EDUCATION

Program outcome (POs)	
PO 1	**To develop the required knowledge, skills and attitudes for handling of trade, banking and finance related discipline**
PO2	**To analyse conventional as well as contemporary areas in the discipline of commerce, business and accounting**
PO3	**To develop and enhance organizational and communication skills**
PO4	**The course exposes students on investigation and analysis of complex problems through Viva and projects.**
PO5	**Ability to create business plans using modern tools**
PO6	**To acquaint students with social and environmental responsibilities/issues of the business & Understanding ethical, social and sustainable business issues.**
PO7	**Decision making and problem solving at individual as well as at team level**
PO8	**To understand and communicate the role of regulatory bodies in corporate and financial sectors.**
PO9	**To train the students into great business leaders contributing in the development of economy.**
PO10	**To provide lifelong learning in the field of Business, Commerce, Accounts and Economics.**

Program Specific Outcome (PSOs)	
PSO 1	**Apply domain knowledge of trade, banking, finance, commerce, and accounting to analyze conventional and emerging business issues, and design innovative, sustainable solutions.**
PSO2	**Demonstrate effective leadership, organizational, communication, and problem-solving skills using modern tools, while adhering to ethical, social, and environmental responsibilities.**
PSO3	**Engage in continuous learning and research-oriented practices through projects, viva, and business planning, contributing to economic development and professional growth.**

Introduction (Masters of Commerce)

The Master of Commerce (M.Com) programme, designed in accordance with the National Education Policy (NEP) 2020, is a two-year postgraduate degree that blends academic rigor with practical application to prepare learners for leadership roles in commerce, finance, business, and research. The curriculum is structured across four semesters, providing a balanced mix of core subjects, discipline-specific electives, skill enhancement courses, and project-based learning**.**

Aligned with NEP 2020's emphasis on flexibility, interdisciplinarity, and outcome-based education, the programme integrates internal and external evaluation, encourages critical thinking, and nurtures an entrepreneurial mindset. By combining theoretical depth with real-world applicability, the M.Com programme ensures that graduates are well-prepared to contribute to business, academia, research, policy-making, and societal development in an ethically responsible and globally competitive manner.

Eligibility Criteria:

Students will get admission in M.com programme as per the merit and minimum eligibility criteria of the university.

Credit Requirements and Qualifications at different levels

The progression levels and corresponding qualifications under the program are structured in accordance with the University's academic progression policy, in line with National Education Policy (NEP) 2020. Credit accumulation at each stage determines the qualification awarded, with multiple entry and exit options available.

Examination Scheme:

Components	I[st] Internal	II[nd] Internal	External (ESE)
Weightage (%)	20 Marks	20 Marks	60 Marks

Programme Structure:

M.Com. programme is a two-year course divided into four-semesters. The course is of 80 Credits and for the award of degree a student will be required to complete the credits as per the University norm.

Year	Semester	Credit
I_First Year	Semester I	20
	Semester II	20
II Second Year	Semester III	19
	Semester IV	21
	Total	**80**

The Scheme of Courses along with their credits in the Programme shall be as follows:

Semester-I

S. No	Course Code	Course Name	Credits	Course Category
1	**MCMDC101**	Business Environment	4	DSC 1
2	**MCMDC102**	Advanced Management Accounting	4	DSC 2
3	**MCMDC103**	Research Methodology	4	DSC 3
4		Elective 1	3	DSE 1
5		Elective 2	3	DSE 2
6	**MCMSC101**	Computer applications in business	2	SEC 1

Evaluation Sheet

Couse Code	Course Name	Course Category	Periods				Evaluation Scheme		
			L	**T**	**P**	**C**	**Internal**	**External**	**Total**
MCMDC101	Business Environment	DSC 1	3	1	---	4	40	60	100
MCMDC102	Advanced Management Accounting	DSC 2	3	1	---	4	40	60	100
MCMDC103	Research Methodology	DSC 3	3	1	---	4	40	60	100
	Elective 1	DSE 1	3	---	---	3	40	60	100
	Elective 2	DSE 2	3	---	---	3	40	60	100
MCMSC101	Computer applications in business	SEC 1	1	---	2	2	40	60	100
			16	**3**	**2**	**20**	**240**	**360**	**600**

Semester-II

S. No	Course Code	Course Name	Credits	Course Category
1	**MCMDC201**	Organizational Behaviour	4	DSC 4
2	**MCMDC202**	Corporate Accounting	4	DSC 5
3	**MCMDC203**	Managerial Economics	4	DSC 6
4		Elective 3	3	DSE 3
5		Elective 4	3	DSE 4
6	**MCMSC201**	Life skills and communication	2	SEC 2

Evaluation Sheet

Couse Code	Course Name	Course Category	Periods				Evaluation Scheme		
			L	**T**	**P**	**C**	**Internal**	**External**	**Total**
MCMDC201	Organizational Behaviour	DSC 4	3	1	---	4	40	60	100
MCMDC202	Corporate Accounting	DSC 5	3	1	---	4	40	60	100
MCMDC203	Managerial Economics	DSC 6	3	1	---	4	40	60	100
	Elective 3	DSE 3	3	---	---	3	40	60	100
	Elective 4	DSE 4	3	---	---	3	40	60	100
MCMSC201	Life skills and communication	SEC 2	1	---	2	2	40	60	100
			15	**3**	**2**	**20**	**240**	**360**	**600**

Semester-III

S. No	Course Code	Course Name	Credits	Course Category
1	**MCMDC301**	Entrepreneurship and New Venture Planning	4	DSC 7
2	**MCMDC302**	Business Ethics, and Corporate social responsibility	4	DSC 8
3		Elective 5	3	DSE 5
4		Elective 6	3	DSE 6
5		Elective 7	3	DSE 7
6	**MCMSC301**	Financial Modeling Using Excel	2	SEC 4

Evaluation Sheet

Couse Code	Course Name	Course Category	Periods				Evaluation Scheme		
			L	**T**	**P**	**C**	**Internal**	**External**	**Total**
MCMDC301	Entrepreneurship and New Venture Planning	DSC 7	3	1	---	4	40	60	100
MCMDC302	Business Ethics, and Corporate social responsibility	DSC 8	3	1	---	4	40	60	100
	Elective 5	DSE 5	3	---	---	3	40	60	100
	Elective 6	DSE 6	3	---	---	3	40	60	100
	Elective 7	DSE 7	3	---	---	3	40	60	100
MCMSC301	Financial Modeling Using Excel	SEC 4	1	---	2	2	40	60	100
			15	**2**	**2**	**19**	**240**	**360**	**600**

Semester-IV

S. No	Course Code	Course Name	Credits	Course Category
1	**MCMDC401**	Strategic Management	4	DSC 9
2	**MCMDC402**	International Business	4	DSC 10
3		Elective 8	3	DSE 8
4		Elective 9	3	DSE 9
5		Elective 10	3	DSE 10
6	**MCMSC401**	Dissertation and Project Report	4	IAPC

Evaluation Sheet

Couse Code	Course Name	Course Category	Periods				Evaluation Scheme		
			L	**T**	**P**	**C**	**Internal**	**External**	**Total**
MCMDC401	Strategic Management	DSC 9	3	1	---	4	40	60	100
MCMDC402	International Business	DSC 10	3	1	---	4	40	60	100
	Elective 8	DSE 8	3	---	---	3	40	60	100
	Elective 9	DSE 9	3	---	---	3	40	60	100
	Elective 10	DSE 10	3	----	---	3	40	60	100
MCMSC401	Dissertation and Project Report	IAPC	---	---	8	4	---	100	100
			15	**2**	**8**	**21**	**200**	**400**	**600**

Accounting & Taxation		
Elective1	MCMDS101A	Accounting Information System
Elective 2	MCMDS102A	Strategic Cost Analysis and Performance Evaluation
Elective 3	MCMDS201A	Auditing
Elective 4	MCMDS202A	Global Financial Reporting and Disclosure
Elective 5	MCMDS301A	Principles and Practice of Taxation
Elective 6	MCMDS302A	Income Tax Law and Practices
Elective 7	MCMDS301A	Corporate Tax Structure and Planning
Elective 8	MCMDS401A	Goods and Service Tax
Elective 9	MCMDS402A	Forensic Accounting and Fraud Examination
Elective 10	MCMDS403A	Management Control and Information System
Banking & Finance		
Elective1	MCMDS101B	Financial Planning
Elective 2	MCMDS102B	Advanced Financial Management and Policy
Elective 3	MCMDS201B	Security Analysis and Portfolio Management
Elective 4	MCMDS202B	International Financial System
Elective 5	MCMDS301B	Banking Products and Practice
Elective 6	MCMDS302B	Insurance Products and Practice
Elective 7	MCMDS301B	Project Management and Financial Services
Elective 8	MCMDS401B	Rural Banking Retail banking
Elective 9	MCMDS402B	Financial Decision Making
Elective 10	MCMDS403B	Financial Planning
Marketing Management		
Elective1	MCMDS101M	Marketing Research
Elective 2	MCMDS102M	Marketing of Services
Elective 3	MCMDS201M	Sales Management
Elective 4	MCMDS202M	Retail Marketing
Elective 5	MCMDS301M	Consumer Behaviour
Elective 6	MCMDS302M	Rural Marketing
Elective 7	MCMDS301M	Logistics and Supply Chain Management
Elective 8	MCMDS401M	Integrated Marketing Communication
Elective 9	MCMDS402M	Brand Management
Elective 10	MCMDS403M	Advertising Management

Semester I

Course code : MCMDC101				
Course Name : Business Environment				
Semester/ Year : Ist Semester				
	L	**T**	**P**	**C**
	3	**1**	**0**	**4**

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: The objective of the course is to equip students with an understanding of the dynamic economic, social, political, legal, and technological factors influencing business operations and decision-making.

Course Content:

Unit I: Introduction to Business Environment **12 Lectures**
Meaning, nature, and scope of business environment; significance of business environment; internal and external environment; environmental analysis and scanning.

Unit II: Economic Environment **12 Lectures**
Economic systems and business; economic planning in India; economic policies – industrial, monetary, fiscal; globalization and liberalization impact on business.

Unit III: Political and Legal Environment **12 Lectures**
Role of government in business; government-business relations; regulatory framework; important business laws – Companies Act, Consumer Protection Act, Competition Act.

Unit IV: Socio-Cultural Environment **12 Lectures**
Social and cultural factors influencing business; business ethics and social responsibility; consumerism and consumer protection.

Unit V: Technological and Global Environment **12 Lectures**
Technological changes and innovation; impact of technology on business; international business environment; WTO and its implications on Indian business.

Text Books:

1. Business Environment by Francis Cherunilam, Himalaya Publishing House
2. Business Environment by K. Aswathappa, McGraw Hill

Reference Books:

1. Business Environment and Policy by Sanjay Dutta, McGraw Hill
2. Business Environment by A.C. Fernando, Pearson

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To explain the concept, significance, and elements of the business environment, distinguishing between micro and macro components.
CO2	To analyze the elements of the economic environment, including economic systems, planning, and policies, to determine their impact on business
CO3	To evaluate the implications of liberalization, privatization, and globalization on Indian business in relation to ethical and social responsibilities.
CO4	To apply legal provisions such as the Environment Protection Act, RTI Act, and Consumer Protection Act in business contexts.
CO5	To assess the role of international economic groupings (GATT, WTO, UNCTAD, World Bank, IMF) in shaping global business practices.
CO6	To design sustainable business strategies using environmental scanning techniques and knowledge of economic, legal, and global factors.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1															
CO2															
CO3															
CO4															
CO5															
CO6															

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code : MCMDC102				
Course Name : Advanced Management Accounting				
Semester/ Year : Ist Semester				
	L	**T**	**P**	**C**
	3	**1**	**0**	**4**

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: To develop advanced knowledge and analytical skills in management accounting techniques, enabling students to support managerial decision-making through effective planning, control, and performance evaluation in complex business environments.

Course Content:

Unit I: Advanced Costing Techniques **12 Lectures**
Activity-Based Costing (ABC), Target Costing, Life Cycle Costing, and Throughput Accounting; Cost Control and Cost Reduction Techniques.

Unit II: Budgeting and Budgetary Control **12 Lectures**
Types of budgets, preparation of master budget, flexible budgets, zero-based budgeting, performance budgeting, and variance analysis.

Unit III: Standard Costing and Variance Analysis **12 Lectures**
Establishing standards, analysis of material, labor, and overhead variances; sales variances and their interpretation.

Unit IV: Marginal Costing and Decision Making **12 Lectures**
Cost-Volume-Profit (CVP) Analysis, Break-even analysis, Make or Buy decisions, Pricing decisions, Product mix decisions, and Key factor analysis.

Unit V: Performance Measurement and Control **12 Lectures**
Responsibility accounting, divisional performance measurement, transfer pricing methods, Balanced Scorecard, and Financial Statement Analysis including Ratio Analysis and Cash Flow Statements.

Text Books:

1. Management Accounting by Khan and Jain, Tata McGraw Hill
2. Advanced Management Accounting by Robert S. Kaplan and Anthony A. Atkinson, Pearson
3. Management Accounting by M.N. Arora, Vikas Publishing House

Reference Books:

1. Cost Accounting: A Managerial Emphasis by Charles T. Horngren, Pearson
2. Management and Cost Accounting by Colin Drury, Cengage Learning.
3. Advanced Management Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To explain advanced costing techniques such as Activity-Based Costing, Target Costing, Life Cycle Costing, and Throughput Accounting
CO2	To prepare various types of budgets including master budget, flexible budgets, zero-based budgeting, and performance budgeting
CO3	To analyze standard costing variances for materials, labor, overhead, and sales to support managerial decision making.
CO4	To evaluate marginal costing concepts and apply cost-volume-profit analysis for effective decision-making including pricing and product mix.
CO5	To assess responsibility accounting, divisional performance measurement, and transfer pricing methods in organizational contexts.
CO6	To interpret financial statements through ratio analysis and cash flow statements to measure and control business performance.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1															
CO2															
CO3															
CO4															
CO5															
CO6															

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code : MCMDC103				
Course Name : Research Methodology				
Semester/ Year : Ist Semester				
	L	**T**	**P**	**C**
	3	**1**	**0**	**4**

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: To familiarize M.Com students with the fundamentals of research methodology, enabling them to design, conduct, analyze, and report business research effectively and ethically.

Course Content:

Unit I: Introduction to Research Methodology **12 Lectures**
Meaning, objectives, and significance of research; types of research; research process; criteria of good research; ethics in research**.**

Unit II: Research Problem and Literature Review **12 Lectures**
Identification and formulation of research problems; literature review – purpose, sources, and techniques; formulation of hypotheses.

Unit III: Research Design and Sampling **12 Lectures**
Concept of research design; types of research design; sampling techniques – probability and non-probability sampling; sample size determination.

Unit IV: Data Collection Methods **12 Lectures**
Primary and secondary data; data collection methods – surveys, interviews, observation, and questionnaires; designing data collection tools; reliability and validity.

Unit V: Data Analysis and Report Writing **12 Lectures**
Data processing and analysis – coding, tabulation, and graphical representation; introduction to statistical tools (mean, median, mode, correlation, regression); report writing – structure and style.

Text Books:

1. Research Methodology: Methods and Techniques by C.R. Kothari, New Age International
2. Research Methodology: Concepts and Cases by Deepak Chawla and Neena Sondhi, Vikas Publishing House

Reference Books:

1. Business Research Methods by Donald R. Cooper and Pamela S. Schindler, McGraw Hill.
2. Research Methodology by R.P. Arya and S. Sachdeva, Kitab Mahal.
3. Research Methodology for Social Sciences by Ranjit Kumar, SAGE Publications.
4. Methodology of Research in Social Sciences by O.R. Krishnaswami, Himalaya Publishing House

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To explain the meaning, objectives, types, and ethical considerations of research.
CO2	To formulate clear research problems and hypotheses through effective literature review techniques
CO3	To compare different research designs and sampling techniques, selecting appropriate methods for various studies.
CO4	To apply suitable data collection methods and design reliable and valid research instruments
CO5	To analyze collected data using basic statistical tools like mean, median, mode, correlation, and regression.
CO6	To prepare structured research reports following standard scientific style and format.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1															
CO2															
CO3															
CO4															
CO5															
CO6															

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	**: MCMSC101**			
Course Name	**: Computer Applications in Business**			
Semester/ Year	**: Ist Semester**			
L	**T**	**P**	**C**	
1	**0**	**2**	**2**	

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: To provide students with a comprehensive understanding of fundamental computer concepts, software applications, and information technology, enabling them to effectively use computer tools and technologies for business and research purposes.

Course Content:

Unit I: Introduction to Computers and Information Technology 8 Lectures
Overview of computers and IT; types of computer systems – micro, mini, mainframe, supercomputers; hardware components and configuration; software types – system software and application software; introduction to operating systems.

Unit II: Fundamentals of Programming and Software Tools 8 Lectures
Basic concepts of programming languages; overview of popular programming languages; introduction to software tools including word processors, spreadsheets, and presentation software.

Unit III: Database Management Systems 7 Lectures
Concept of Database Management System (DBMS); database design – physical and logical models; tables, queries, forms, and reports; introduction to SQL; client-server architecture and distributed databases.

Unit IV: Internet and Networking Fundamentals 6 Lectures
Basics of computer networks – LAN, MAN, WAN; networking topologies and protocols; fundamentals of data communication; introduction to the Internet and World Wide Web; web browsers, websites, and domain name system (DNS); basics of web programming.

Unit V: Applications of Computer Software 7 Lectures
Using desktop applications – word processing, spreadsheets, presentations, and graphics; introduction to statistical packages for data analysis; overview of management information systems (MIS), decision support systems (DSS), and expert systems.

Text Books:

1. Computer Fundamentals by P.K. Sinha, BPB Publications.
2. Fundamentals of Computers by V. Rajaraman, PHI Learning.
3. Database Management Systems by Raghu Ramakrishnan and Johannes Gehrke, McGraw Hill
4. Introduction to Information Technology by ITL Education Solutions Limited, Pearson

Reference Books:

1. Operating System Concepts by Abraham Silberschatz, Peter Baer Galvin, Greg Gagne, Wiley
2. Internet & World Wide Web*: How to Program* by Harvey M. Deitel, Paul J. Deitel, Pearson.

3. Computer Networks by Andrew S. Tanenbaum, Pearson.
4. Management Information Systems by Laudon & Laudon, Pearson

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To describe the fundamental concepts of computers, hardware, software, and operating systems.
CO2	To demonstrate basic programming concepts and effectively use common software tools like word processors, spreadsheets, and presentation software
CO3	To explain database management systems, including database design and the use of SQL for data retrieval.
CO4	To illustrate computer networking principles, Internet fundamentals, and basic web technologies.
CO5	To utilize desktop applications and statistical software for data analysis and presentation.
CO6	To analyze the role of management information systems, decision support systems, and expert systems in organizational decision-making.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1															
CO2															
CO3															
CO4															
CO5															
CO6															

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Semester II

Course code	**: MCMDC201**			
Course Name	**: Organizational Behaviour**			
Semester/ Year	**: IInd Semester**			
	L	**T**	**P**	**C**
	3	**1**	**0**	**4**

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: To equip students with a comprehensive understanding of individual and group behavior within organizations, enabling them to analyze, predict, and influence workplace dynamics to improve organizational effectiveness and employee well-being.

Course Content:

Unit I: Introduction to Organizational Behaviour **10 Lectures**
Meaning, definition, scope, and importance of organizational behaviour; contributing disciplines; challenges and opportunities for OB.

Unit II: Individual Behaviour and Personality **12 Lectures**
Perception and its process; learning theories and reinforcement; personality – determinants and theories; attitude and job satisfaction.

Unit III: Motivation and Leadership **14 Lectures**
Motivation – theories and applications (Maslow, Herzberg, McGregor, McClelland); leadership styles and theories; transactional and transformational leadership.

Unit IV: Group Behaviour and Team Dynamics **12 Lectures**
Group formation and development; group structure and roles; team building and effectiveness; conflict – sources, types, and resolution.

Unit V: Organizational Culture and Change **12 Lectures**
Organizational culture – definition, types, and creation; organizational change and development; resistance to change; managing change.

Text Books:

1. Organizational Behaviour by Stephen P. Robbins and Timothy A. Judge, Pearson
2. Organizational Behaviour by K. Ashwathappa, Himalaya Publishing House

Reference Books:

1. Organizational Behaviour by Fred Luthans, McGraw Hill.
2. Organizational Behaviour: Concepts, Controversies, Applications by Ivancevich, Konopaske, and Matteson, McGraw Hill.
3. Organizational Behaviour by Uma Sekaran, Tata McGraw Hill

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To explain the meaning, scope, and importance of organizational behaviour and its multidisciplinary nature.
CO2	To analyze individual behaviour by studying perception, learning, personality, attitude, and job satisfaction.
CO3	To compare various motivation and leadership theories and their practical applications in organizations.
CO4	To evaluate group behaviour and team dynamics including conflict sources and resolution techniques.
CO5	To describe organizational culture types and factors involved in creating and sustaining culture.
CO6	To assess the processes of organizational change and develop strategies to manage resistance effectively

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1															
CO2															
CO3															
CO4															
CO5															
CO6															

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	**: MCMDC202**			
Course Name	**: Corporate Accounting**			
Semester/ Year	**: IInd Semester**			
L	**T**	**P**	**C**	
3	**1**	**0**	**4**	

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: To develop students' understanding of the principles and practices of corporate accounting, enabling them to prepare, analyze, and interpret financial statements in accordance with legal and regulatory requirements.

Course Content:

Unit I: Accounting for Share Capital and Debentures 10 Lectures
Issue, forfeiture, and reissue of shares; types of shares; issue and redemption of debentures; convertible and non-convertible debentures.

Unit II: Final Accounts of Companies 14 Lectures
Preparation of profit and loss account and balance sheet as per Companies Act; treatment of preliminary expenses, managerial remuneration, and dividend distribution.

Unit III: Accounting for Amalgamation, Absorption, and Reconstruction 12 Lectures
Meaning and objectives; accounting treatment for amalgamation and absorption as per AS-14; internal and external reconstruction of companies.

Unit IV: Liquidation of Companies 12 Lectures
Process of liquidation; preparation of statement of affairs; realization and liquidation account; preferential payments; surplus distribution.

Unit V: Valuation of Goodwill and Shares 12 Lectures
Meaning and types of goodwill; methods of valuation; share valuation – intrinsic value, yield value, and fair value.

Text Books:

1. Corporate Accounting by R.L. Gupta, Sultan Chand & Sons
2. Advanced Accountancy by M.C. Shukla, T.S. Grewal, and S.C. Gupta, S. Chand & Company

Reference Books:

1. Corporate Accounting by S.N. Maheshwari and S.K. Maheshwari, Vikas Publishing House.
2. Corporate Accounting by Ashok Sehgal and Deepak Sehgal, Taxmann.
3. Corporate Accounting by Dr. S.N. Singh, Scholar Tech Press.
4. Corporate Accounting by T.S. Reddy and A. Murthy, Margham Publications

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To explain the accounting procedures for issue, forfeiture, reissue of shares, and the issue and redemption of debentures.
CO2	To prepare final accounts of companies, including profit and loss accounts and balance sheets as per the Companies Act.
CO3	To apply accounting standards related to amalgamation, absorption, and reconstruction of companies.
CO4	To describe the process of company liquidation and prepare related financial statements.
CO5	To evaluate different methods of goodwill valuation and share valuation techniques.
CO6	To analyze the impact of various accounting treatments on the financial position of companies.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1															
CO2															
CO3															
CO4															
CO5															
CO6															

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	**: MCMDC203**			
Course Name	**: Managerial Economics**			
Semester/ Year	**: IInd Semester**			
L	**T**	**P**	**C**	
3	**1**	**0**	**4**	

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: To equip students with economic concepts and analytical tools to aid managerial decision-making, optimizing resource allocation and maximizing organizational objectives in a dynamic business environment.

Course Content:

Unit I: Introduction to Managerial Economics **12 Lectures**
Definition, nature, scope, and significance of managerial economics; basic economic concepts; role of managerial economist.

Unit II: Demand Analysis and Forecasting **12 Lectures**
Law of demand and its exceptions; demand determinants; elasticity of demand; demand forecasting methods.

Unit III: Production and Cost Analysis **12 Lectures**
Production function; law of variable proportions; returns to scale; cost concepts and classification; short-run and long-run cost curves.

Unit IV: Market Structures and Pricing Practices **12 Lectures**
Types of market structures – perfect competition, monopoly, monopolistic competition, oligopoly; price determination under different market conditions; pricing methods and strategies.

Unit V: Profit Management and Capital Budgeting **12 Lectures**
Concept and theories of profit; break-even analysis; capital budgeting techniques – payback period, net present value, internal rate of return.

Text Books:

1. Managerial Economics by D.N. Dwivedi, Vikas Publishing House
2. Managerial Economics by Joel Dean, Prentice Hall

Reference Books:

3. Managerial Economics by Paul G. Keat and Philip K. Y. Young, Pearson
4. Managerial Economics by H.C. Saxena, Sultan Chand & Sons
5. Managerial Economics by Craig Peterson and W. Cris Lewis, Pearson

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To explain the accounting procedures for issue, forfeiture, reissue of shares, and the issue and redemption of debentures.
CO2	To prepare final accounts of companies, including profit and loss accounts and balance sheets as per the Companies Act.
CO3	To apply accounting standards related to amalgamation, absorption, and reconstruction of companies.
CO4	To describe the process of company liquidation and prepare related financial statements.
CO5	To evaluate different methods of goodwill valuation and share valuation techniques.
CO6	To analyze the impact of various accounting treatments on the financial position of companies.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1															
CO2															
CO3															
CO4															
CO5															
CO6															

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	**: MCMSC201**			
Course Name	**: Life skill and Communication**			
Semester/ Year	**: IInd Semester**			
	L	**T**	**P**	**C**
	1	**0**	**2**	**2**

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: To build foundational life skills and effective communication techniques that enable students to navigate personal and professional interactions confidently.

Course Content:

Unit I: Introduction to Life Skills and Self-Awareness **4 Lectures**
Concept and importance of life skills; self-awareness; emotional intelligence; self-esteem and self-motivation.

Unit II: Fundamentals of Communication **5 Lectures**
Communication process and types; verbal and non-verbal communication; barriers to communication and overcoming them.

Unit III: Interpersonal Skills and Conflict Resolution **5 Lectures**
Active listening; empathy and assertiveness; body language; managing interpersonal conflict.

Unit IV: Professional Communication Skills **5 Lectures**
Business communication basics; writing emails, reports, and proposals; presentation skills; group discussion and interview techniques.

Unit V: Stress Management and Decision Making **5 Lectures**
Causes and effects of stress; stress management techniques; decision-making process; problem-solving strategies.

Text Books:

1. Effective Communication Skills by M. T. Selvanathan, PHI Learning
2. Life Skills and Communication by Dr. P. Suresh Kumar, Kalyani Publishers

Reference Books:

1. Communication Skills by Sanjay Kumar and Pushp Lata, Oxford University Press
2. Soft Skills for Everyone by Jeff Butterfield, Cengage Learning

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To define the concept and importance of life skills, self-awareness, emotional intelligence, and self-motivation.
CO2	To explain the communication process, types, and strategies to overcome communication barriers
CO3	To demonstrate interpersonal skills including active listening, empathy, assertiveness, and conflict resolution techniques.
CO4	To compose professional communications such as emails, reports, proposals, and deliver effective presentations.
CO5	To identify causes of stress and apply appropriate stress management techniques.
CO6	To apply decision-making and problem-solving strategies effectively in personal and professional contexts.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1															
CO2															
CO3															
CO4															
CO5															
CO6															

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Semester III

Course code	**: MCMDC301**			
Course Name	**: Entrepreneurship and New Venture Planning**			
Semester/ Year	**: IIIrd Semester**			
L	**T**	**P**	**C**	
3	**1**	**0**	**4**	

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: This course aims to provide necessary inputs for entrepreneurial effort and planning to start a new venture and to enable them to investigate, understand and internalize the process of setting up a business.

Course Content:

Unit I: Introduction **14 Lectures**

Concept of Entrepreneurship; Role of entrepreneurship in economic development; Factors impacting emergence of entrepreneurship; Managerial vs. entrepreneurial approach; Types of entrepreneurs; Characteristic of successful entrepreneurs; Entrepreneurship process; Women entrepreneurs; Social entrepreneurship; Entrepreneurial challenges

Unit II: Entrepreneurship Development and Leadership **12 Lectures**

Types of startups; Entrepreneurial class theories; Entrepreneurial training; EDP programmes; Characteristics of entrepreneurial leadership, Components of entrepreneurial leadership; International Entrepreneurship- Opportunities and challenges; Entrepreneurial challenges; Source of innovative ideas; Entrepreneurship and creativity; Techniques for generating ideas, Impediments to creativity.

Unit III: New Venture Planning **10 Lectures**

Methods to initiate ventures; Acquisition-Advantages of acquiring an ongoing venture and examination of key issues; Franchising- how a franchise works, franchising law, evaluating of franchising opportunities; Developing a marketing plan- customer analysis, sales analysis and competition analysis, steps in marketing research; Marketing mix; Business plan-benefits of drivers, perspectives in business plan preparation, elements of a business plan; Business plan failures.

Unit IV: Financing Venture **12 Lectures**

Financing stages; Sources of finance; Venture capital; Criteria for evaluating new venture proposals; Evaluating Venture Capital- process; Sources of financing for Indian entrepreneurs.

Unit V: Special Issues for Entrepreneurs **10 Lectures**

Legal issues – Forming business entity, considerations and criteria, requirements for formation of a Private/Public Limited Company, intellectual property protection- patents, trademarks and copyrights – importance for startups, legal acts governing business in india; Opportunities and challenges; Intrapreneurship.

Text Books:

1.Arya, K. (2016). Entrepreneurship: Creating and Leading an Entrepreneurial Organization. Pearson.

2. Hisrich, R. D., Shepherd, D. A. & Peters, M. P. (2016). Entrepreneurship. McGraw-Hill

Education.
3. Galindo, C. R. (2018). The Entrepreneur's Guide To Winning: 7 Arts You Need To Master To Win The Game Of Business. CreateSpace Independent Publishing.

Reference Books:

1. Ramachandran, K. (2014). Entrepreneurship Development: Indian cases on Change Agents. Tata McGraw Hill.
2. Robinson, P. J. (2017). A Guide for Writing Your Business Plan. Independently published

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To describe the concept, types, and role of entrepreneurship in economic development including challenges faced by entrepreneurs.
CO2	To analyze entrepreneurial development programs and leadership characteristics for fostering innovation and creativity.
CO3	To develop comprehensive new venture plans including marketing research and business plan preparation.
CO4	To evaluate various sources of finance and venture capital options for new business ventures.
CO5	To explain legal requirements for business formation, intellectual property protection, and regulations relevant to startups in India
CO6	To assess special issues such as intrapreneurship and challenges in entrepreneurial ventures.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1															
CO2															
CO3															
CO4															
CO5															
CO6															

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	**: MCMDC302**			
Course Name	**: Business Ethics, and Corporate Social Responsibility**			
Semester/ Year	**: IIIrd Semester**			
L	**T**	**P**	**C**	
3	**1**	**0**	**4**	

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: To develop an understanding of ethical principles in business and the role of corporate social responsibility in sustainable organizational growth, enabling students to apply ethical reasoning and CSR practices in business decisions.

Course Content:

Unit I: Introduction to Business Ethics **12 Lectures**
Concept and importance of business ethics; ethical theories and approaches; ethical dilemmas in business; corporate governance and ethics.

Unit II: Ethical Decision Making and Frameworks **12 Lectures**
Models of ethical decision-making; factors influencing ethical behaviour; role of individual and organizational ethics; whistleblowing and ethical codes of conduct.

Unit III: Corporate Social Responsibility (CSR) **14 Lectures**
Definition and evolution of CSR; CSR models and theories; stakeholder theory; CSR and sustainability; CSR in the Indian context.

Unit IV: CSR Implementation and Strategies **10 Lectures**
CSR policy formulation and implementation; social audits and reporting; corporate philanthropy; ethical marketing and consumer protection.

Unit V: Emerging Trends in Business Ethics and CSR **10 Lectures**
Globalization and ethics; environmental ethics; ethics in technology and digital business; challenges and future directions in CSR and business ethics.

Text Books:

1. Business Ethics: Concepts and Cases by Manuel G. Velasquez, Pearson
2. Corporate Social Responsibility*: Concepts and Cases* by C.V. Baxi and Ajit Prasad, Excel Books

Reference Books:

1. Business Ethics by Andrew Ghillyer, McGraw Hill
2. Corporate Social Responsibility by Michael Blowfield and Alan Murray, Oxford University Press
3. Business Ethics and Corporate Governance by Fernando A.C., Pearson
4. Ethics in Business and Corporate Governance by S.K. Chakraborty, Sage Publications

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To explain fundamental concepts and importance of business ethics, ethical theories, and corporate governance.
CO2	To apply ethical decision-making models and frameworks to resolve ethical dilemmas in business.
CO3	To describe the evolution, models, and stakeholder theories related to corporate social responsibility (CSR).
CO4	To evaluate CSR policy formulation, implementation strategies, and social audits in business organizations
CO5	To analyze the role of ethical marketing and consumer protection in promoting responsible business practices.
CO6	To assess emerging trends and challenges in business ethics and CSR in a globalized and digital business environment.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1															
CO2															
CO3															
CO4															
CO5															
CO6															

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	**: MCMSC301**			
Course Name	**: Financial Modeling Using Excel**			
Semester/ Year	**: IIIrd Semester**			
L	**T**	**P**	**C**	
1	**0**	**2**	**3**	

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: To equip students with practical skills to develop robust financial models using Microsoft Excel, enabling effective financial analysis, forecasting, valuation, and decision-making in business environments.

Course Content:

Unit I: Introduction to Financial Modeling and Excel Fundamentals 6 Lectures
Overview and importance of financial modeling; Excel interface basics; essential functions and formulas; data entry, formatting, and management; best practices in model building.

Unit II: Building Financial Statements Models 8 Lectures
Constructing income statement, balance sheet, and cash flow statement models; integration and linking of statements; handling assumptions and historical data.

Unit III: Financial Analysis and Forecasting Techniques 10 Lectures
Financial ratio calculations and interpretation; trend analysis; forecasting revenues, costs, and working capital using Excel tools and formulas.

Unit IV: Valuation Models and Sensitivity Analysis 8 Lectures
Discounted Cash Flow (DCF) modeling; Net Present Value (NPV) and Internal Rate of Return (IRR); scenario analysis, sensitivity analysis using data tables and What-If analysis.

Unit V: Advanced Excel Tools for Financial Modeling 8 Lectures
Advanced Excel functions (VLOOKUP, INDEX-MATCH, OFFSET); introduction to Macros and VBA for automation; creating dashboards and dynamic reports for financial decision support.

Text Books:

1. Financial Modeling by Simon Benninga, MIT Press
2. Financial Modeling Using Excel and VBA by Chandan Sengupta, Wiley

Reference Books:

1. Principles of Financial Modelling by Michael Rees, Wiley
2. Excel Modeling in Corporate Finance by Craig W. Holden, Pearson
3. Financial Analysis and Modeling Using Excel and VBA by Chandan Sengupta, Wiley

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To describe the fundamentals of financial modeling and Excel interface.
CO2	To construct financial statement models using Excel.
CO3	To calculate financial ratios and perform forecasting using Excel tools.
CO4	To apply valuation models such as DCF, NPV, and IRR in financial analysis
CO5	To utilize advanced Excel functions for data analysis.
CO6	To develop automated models and dashboards using Macros and VBA.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1															
CO2															
CO3															
CO4															
CO5															
CO6															

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Semester IV

Course code	**: MCMDC401**			
Course Name	**: Strategic Management**			
Semester/ Year	**: IVth Semester**			
	L	**T**	**P**	**C**
	3	**1**	**0**	**4**

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: To develop students' understanding of strategic management concepts and frameworks, enabling them to formulate, implement, and evaluate strategies for achieving sustainable competitive advantage in dynamic business environments.

Course Content:

Unit I: Introduction to Strategic Management **10 Lectures**
Concept, nature, and significance of strategic management; strategic management process; vision, mission, and objectives; types of strategies.

Unit II: Environmental Analysis and Internal Analysis **12 Lectures**
External environment analysis – PESTEL, Porter's Five Forces; industry analysis; internal environment analysis – resource-based view, value chain analysis, SWOT analysis.

Unit III: Strategy Formulation **10 Lectures**
Corporate-level strategies – growth, stability, retrenchment; business-level strategies – cost leadership, differentiation, focus; strategic alliances and mergers.

Unit IV: Strategy Implementation **12 Lectures**
Organizational structure and strategy implementation; resource allocation; leadership and strategic change; managing resistance to change.

Unit V: Strategy Evaluation and Control **8 Lectures**
Strategic control process; types of strategic controls; balanced scorecard; measuring performance; corrective actions.

Text Books:

1. Strategic Management: Concepts and Cases by Fred R. David, Pearson
2. Strategic Management by Michael A. Hitt, R. Duane Ireland, Robert E. Hoskisson, Cengage

Reference Books:

1. Strategic Management and Competitive Advantage by Jay B. Barney and William S. Hesterly, Pearson
2. Crafting and Executing Strategy by Arthur A. Thompson Jr., A.J. Strickland III, John E. Gamble, McGraw Hill
3. Strategic Management by Charles W. L. Hill and Gareth R. Jones, Cengage
4. Competitive Strategy by Michael E. Porter, Free Press

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To explain the concept, nature, and significance of strategic management and its process.
CO2	To analyze external and internal environments using tools like PESTEL, Porter's Five Forces, and SWOT analysis.
CO3	To formulate corporate and business-level strategies including strategic alliances and mergers.
CO4	To implement strategies through organizational structure, resource allocation, and managing strategic change.
CO5	To evaluate strategic control processes and performance measurement techniques like the balanced scorecard.
CO6	To recommend corrective actions based on strategy evaluation to ensure organizational effectiveness.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1															
CO2															
CO3															
CO4															
CO5															
CO6															

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	**: MCMDC402**			
Course Name	**: International Business**			
Semester/ Year	**: IVth Semester**			
L	**T**	**P**	**C**	
3	**1**	**0**	**4**	

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: The objective of this course is to acquaint the students with the nature and scope of international business operations and familiarize them with trends and developments in international business environment. It also intends to make them understand the theoretical foundations of international trade and investment along with the realities and rationale of trade and investment policies

Course Content:

Unit I: Introduction **12 Lectures**

Importance, nature and scope of international business; Globalization; Drivers of globalization; Consequences of globalization; Basic entry decisions with respect to international business; Modes of entry into international business. International Business Environment- Political systems, legal systems, and economic systems; Elements of political, legal, economic and cultural environment relevant for international business, and associated risks; Framework for analyzing political, legal, economic and cultural environment across countries

Unit II: International Trade **12 Lectures**

Theories of international trade – mercantilism, absolute advantage, comparative advantage, factor proportions theory, product life cycle theory, new trade theory, national competitive advantage. World trading environment - Pattern and structure of world trade in goods and services; Government intervention in international trade; Instruments of trade intervention: Tariffs, quotas and other measures and their effects.

Unit III: International Investment **10 Lectures**

Types of international investment; international investment theories - market imperfections theory, internalization theory, strategic behaviour, international product life cycle theory, Dunning‘s eclectic paradigm; costs and benefits of FDI to host and home countries; Global trends in FDI.

Unit IV: Regulation of International Trade and Investment **12 Lectures**

World trade and protectionism; GATT, The Uruguay Round, WTO – importance, trading principles and structure; Important agreements of WTO – Agriculture Agreement; SPS, TBT, GATS, TRIPS etc.; WTO and India.Regional Economic Integration: Levels of regional economic integration - Free trade area, customs union, economic union, common market, political union; Trade creation and diversion effects; Regionalism vs. Multilateralism; Structure and functioning of some important regional economic arrangements like EU and NAFTA, SAARC.

Unit V: Balance of Payment Account **10 Lectures**

Components of BOP: Current Account, Capital Account, Official Reserve Account; Disequilibrium in BOP; Correction of disequilibrium. International Monetary System and International Economic Institutions - Evolution of the international monetary system; types of exchange rate systems in the

world; International economic institutions - IMF, World Bank, UNCTAD; International money and capital markets.

Text Books:

1. International Business: Competing in the Global Marketplace by Charles W.L. Hill and G. Tomas M. Hult, McGraw Hill
2. International Business by John D. Daniels, Lee H. Radebaugh, Daniel P. Sullivan, Pearson
3. International Business: Environment and Operations by K. Aswathappa, McGr

Reference Books:

1. Global Business by Mike W. Peng, Cengage Learning
2. International Business: The Challenges of Globalization by John J. Wild and Kenneth L. Wild, Pearson
3. International Business: Strategy, Management, and the New Realities by S. Tamer Cavusgil, Gary Knight, John Riesenberger, Pearson
4. International Business by Rakesh Mohan Joshi, Oxford University Press

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To explain the importance, scope, and drivers of globalization and various modes of entry into international business.
CO2	To analyze international trade theories and the impact of government interventions on global trade patterns
CO3	To describe types of international investments and evaluate their costs and benefits for host and home countries.
CO4	To interpret international trade regulations, WTO agreements, and regional economic integration arrangements.
CO5	To examine the components of the Balance of Payments account and methods for correcting disequilibrium.
CO6	To assess international monetary systems, exchange rate mechanisms, and the role of international economic institutions.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1															
CO2															
CO3															
CO4															
CO5															
CO6															

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Electives

Accounting & Taxation

Course code	**: MCMDS101A**			
Course Name	**: Accounting Information System**			
Semester/ Year	**: IVth Semester**			
L	**T**	**P**	**C**	
3	**0**	**0**	**0**	

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective: The course objective is to provide a critical understanding of Accounting Information Systems (AIS) including AIS application subsystems, such as revenue, payment, payroll, and production cycles that will enable students to develop skills that will help them to practice the course in an effective manner.

Course Content:

Unit I: Overview of Accounting Information Systems 12 Lectures
Introduction to accounting information system; Theoretical foundations of AIS; Introduction to transaction processing; AIS development strategies. Tools used in systems analysis and design flow charts and decision models; Input output design Gant charts; PERT -CPM Models.

Unit II: Accounting Information System Cycles 12 Lectures
Hierarchy of systems; System description; Systems model of an information processing system; Revenue cycle; Expenditure cycle – Purchase and cash disbursement procedures; Payroll processing and fixed asset procedures; Conversion cycle; Financial reporting and management reporting systems; General ledger and reporting cycle; Interface of accounting information and management system; Organization of accounting information System.

Unit III: Controls and Audit in Accounting Information System 12 Lectures
Prevalence, Prevention and Detection of Fraud in AIS; Information system control for system reliability, information security, confidentiality, integrity, and availability; Auditing computer-based information system- input control, processing control, output controls.

Unit IV: Advanced Technologies in Accounting Information 12 Lectures
Data processing modes and strategies, Database management systems, REA approach to database modeling, Enterprise resource planning (ERP) systems; Electronic commerce system; Applying XBRL in AIS; Financial reporting and management reporting systems.

Unit V: Emerging technologies 12 Lectures
Cloud accounting system (XERO); Visual analytics software (SAS VA); Other Emerging technologies.

Text Books:
1. Hurt, Robert L. (2012). Accounting Information Systems: Basic Concepts and Current Issues. McGraw Hill.
2. Robinson, Leonardo A., Davis, James R. & Alderman, C. Wayne (1990). Accounting Information Systems: A cycle Approach. Wiley.

Reference Books:
1. Bagranoff, Nancy A., Moscove, Stephen A., & Simkin, Mark G. (2005). Core Concepts of Accounting Information Systems. John Wiley & Sons Edition.
2. Hall, James A. (2015). Accounting Information System.Cengage Publication

3. Romney, Marshall B., & Steinbart, Paul John (2014). Accounting Information Systems. Pearson Education Limited..

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To define the fundamental concepts and theoretical foundations of Accounting Information Systems and transaction processing.
CO2	To describe the components and cycles of Accounting Information Systems including revenue, expenditure, payroll, and financial reporting cycles.
CO3	To explain tools used in systems analysis and design such as flow charts, Gantt charts, and PERT-CPM models.
CO4	To analyze internal controls and audit procedures to ensure system security and fraud prevention in AIS.
CO5	To apply advanced technologies including ERP systems, XBRL, and electronic commerce systems to accounting information processes.
CO6	To evaluate emerging technologies like cloud accounting and visual analytics software for improving accounting information system effectiveness.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	2	1	1	2	1	2	1	2			3	2	1
CO2	3	3	2	1	1	2	1	2	1	2			3	2	1
CO3	2	3	2	3	3	1	2	1	1	2			2	3	3
CO4	2	3	2	3	1	3	3	3	2	2			3	3	2
CO5	3	3	2	2	3	2	2	2	2	3			3	3	3
CO6	3	3	2	3	3	2	2	2	2	3			3	3	3

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	**: MCMDS102A**			
Course Name	**: Strategic Cost Analysis and Performance Evaluation**			
Semester/ Year	**: IVth Semester**			
	L	**T**	**P**	**C**
	3	**0**	**0**	**3**

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

This course aims to provide students with the knowledge and analytical skills necessary to use accounting cost information as a basis for formulating and evaluating corporate strategies.

Course Content:

Unit I: Cost Management **12 Lectures**

Nature; Cost management system; Strategic cost management (SCM); SCM and strategy; Components of SCM. Cost Control and Cost Reduction–basics, process, methods and techniques of cost reduction programme. Activity-Based Management [ABM]- concept and uses; Relationship between activity - based costing and ABM; Operational ABM and Strategic ABM; Techniques of ABM; Implementation steps in ABM.Just-In-Time (JIT) Inventory Management: Traditional (push) approach to inventory management; JIT (Pull) Approach; JIT purchasing; JIT and quality control; JIT and cost management; Performance evaluation in JIT environment; Changes needed to implement JIT manufacturing; Accounting implications of JIT; Limitations.

Unit II: Life Cycle Costing **12 Lectures**

Meaning and benefits; Product Life Cycle and pricing decisions; Life Cycle Budgeting. Target Costing: Concept; Target costing and target pricing; Key principles of target costing; ABC and target costing; Target costing process; Market driven costing, product level costing, component level costing; Chained target costing; Target costing and cost management; Role of value engineering in target costing.

Unit III: Kaizen Costing **12 Lectures**

Meaning; implementation steps in kaizen costing; Target costing and kaizen costing; General kaizen costing and item specific kaizen costing; Bench marking. Total Quality Management(TQM): Meaning and characteristics; Types of quality costs; Traditional and modern view of quality, measuring quality costs; Reporting quality costs; Success factors for TQM; Implementing TQM; Quality cost information and managerial decision making. Theory of Constraints (TOC)- concept; Operational measures; Steps for improving performance; Internal constraint; External constraint; TOC and cost management; Uses of TOC; ABC and TOC.

Unit IV: Pricing Strategies **12 Lectures**

Factors influencing pricing decisions; Short run Vs. long run pricing strategy; Cost-based pricing; Economic approach to pricing; Pareto analysis in pricing decisions; Cost- plus/Mark-up pricing ; Return on investment pricing ; Return on net-worth pricing; Evaluation of different pricing methods; Pricing a new Product; Sensitivity analysis in pricing decisions; Monopoly pricing vs. competitive pricing; Bottom line pricing. Activity-Based- Budgeting (ABB); ABB and traditional budgeting; ABB Process; Capacity utilization; Role of ABB in cost management.

Unit V: Productivity and Business Process Re-Engineering (BPR) **12 Lectures**

Measuring productivity; Partial productivity measurement; Total productivity measurement; Measuring changes in activity and process efficiency; Productivity in service firms and not-for-profit organizations; Process reengineering (PR)- concept, importance; Issues in PR. Value chain analysis-Concept, value chain linkages; Internal linkages; Supplier linkages; Customer linkages; Role of value-chain in decision analysis.

Text Books:

1. Hansen, Don R. & Mowen, Maryanne M. (2005).Cost Management, Accounting and Control. Cengage Learning (India) Ltd.
2. Hilton, Ronald W., Maher, Michael W. & Selto, Frank A. (2004). Cost Management: Strategies for Business Decisions. McGraw Hill Irwin.

Reference Books:

1. Blocher, Edward J., Chen, Kung H., Cokins, Gary & Lin, Thomas W. (2006). Cost Management: A Strategic Emphasis. McGraw Hill Education (India) Ltd.
2. Lal, Jawahar (2016). Strategic Cost Management. Himalaya Publishing House.

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To describe the nature and components of strategic cost management and cost reduction techniques.
CO2	To explain the concepts and applications of Activity-Based Management and Just-In-Time inventory systems.
CO3	To apply life cycle costing and target costing methods in pricing and cost control decisions.
CO4	To analyze kaizen costing, Total Quality Management, and Theory of Constraints for continuous improvement.
CO5	To evaluate different pricing strategies and the role of Activity-Based Budgeting in cost management.
CO6	To design productivity measurement and Business Process Re-engineering models to enhance organizational efficiency.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	2	1	1	2	1	1	1	2			1	3	3
CO2	3	3	2	1	2	2	2	1	1	2			1	3	3
CO3	3	3	2	2	3	2	2	1	1	3			2	3	3
CO4	2	3	2	3	2	3	3	1	2	3			2	2	3
CO5	2	3	2	2	3	2	2	1	2	3			2	2	3
CO6	2	3	3	3	3	2	3	1	2	3			3	2	3

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	**: MCMDS201A**			
Course Name	**: Auditing**			
Semester/ Year	**: IVth Semester**			
	L	**T**	**P**	**C**
	3	**0**	**0**	**3**

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective: To introduce students to the fundamental principles and practices of auditing, enabling them to understand audit planning, internal controls, fraud detection, and ethical responsibilities in auditing.

Course Content:

Unit I: Introduction to Auditing **12 Lectures**

Meaning, objectives, and scope of auditing; Basic principles governing an audit; Types of audit – statutory, internal, government, tax, cost; Advantages and limitations of auditing; Ethical principles and code of conduct for auditors; Concepts of true and fair view, materiality, and independence

Unit II: Audit Planning and Documentation **12 Lectures**

Audit planning – meaning, objectives, and steps; Audit programme; Audit working papers – meaning, importance, and contents; Internal control – meaning, objectives, and techniques; Internal check and internal audit; Relationship between internal and statutory audit; Risk assessment and internal control evaluation.

Unit III: Audit Procedures and Techniques **10 Lectures**

Vouching – meaning, importance, and general principles; Vouching of cash transactions, trading transactions, and credit transactions; Verification and valuation of assets and liabilities – meaning, objectives, and methods; Physical verification; Analytical procedures; Sampling in auditing – concepts and techniques.

Unit IV: Company Audit **12 Lectures**

Provisions of the Companies Act relating to appointment, qualifications, powers, duties, and removal of company auditors; Auditor's report – types, contents, and statutory requirements; Audit of share capital, share transfer, and share issue; Audit of dividends and debentures; Liabilities of auditors – civil and criminal.

Unit V: Recent Trends in Auditing **10 Lectures**

Cost audit – objectives, provisions, and procedures; Management audit – scope, objectives, and techniques; Tax audit under the Income Tax Act; Environment audit; Forensic audit; Social audit; Auditing in an EDP (Electronic Data Processing) environment – challenges, techniques, and controls.

Text Books:

1. Sharma, T.R. – Auditing: Principles and Practic*e*, Taxmann Publications.
2. Ghatalia, S.V. – Practical Auditing, Allied Publishers.
3. Arora, M.N. – A Textbook of Auditing, Vikas Publishing House.
4. ICAI – Standards on Auditing (Latest Edition), Institute of Chartered Accountants of India.

Reference Books:

1. Gupta, Kamal – Contemporary Auditing, Tata McGraw-Hill.

2. Tandon, B.N., Sudharsanam, S., & Sundharabahu, R. – Practical Auditing, S. Chand & Company.

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To define the meaning, objectives, types, and ethical principles of auditing.
CO2	To explain audit planning, documentation, and evaluation of internal controls.
CO3	To apply audit procedures including vouching, verification, and sampling techniques.
CO4	To interpret the legal provisions related to company audits and auditor's responsibilities.
CO5	To analyze various audit reports and liabilities of auditors in statutory audits.
CO6	To evaluate recent trends in auditing including cost audit, management audit, forensic audit, and auditing in EDP environments.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	2	1	1	3	1	3	1	2			1	3	3
CO2	3	3	2	2	1	3	2	3	1	2			2	3	3
CO3	3	3	2	3	1	2	3	2	1	2			2	3	3
CO4	2	3	2	3	1	3	2	3	2	2			2	2	3
CO5	2	3	2	2	1	3	2	3	2	2			2	2	3
CO6	2	3	2	3	2	3	3	2	2	3			3	2	3

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	**: MCMDS202A**			
Course Name	**: Global Financial Reporting and Disclosure**			
Semester/ Year	**: IVth Semester**			
	L	**T**	**P**	**C**
	3	**0**	**0**	**3**

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective: The Course aims to develop the understanding about present-day management accounting techniques and to develop the skills and competencies that management accountants in order to take advantage of the opportunities offered by the new management accounting techniques.

Course Content:

Unit I: Accounting Theory **12 Lectures**

Nature; Classifications of accounting theory; Different approaches to theory construction; Factors influencing accounting environment; Measurement in accounting. Accounting Principles: Generally Accepted Accounting Principles; Selection of accounting principle; AS- 1 Disclosure of Accounting Policies; Indian Accounting Standards. Conceptual Framework – Concept, need, conceptual framework developed by ASB (India), IASB, FASB (USA).

Unit II: Income Concepts **10 Lectures**

Different concepts of income measurement; Recipient of net income, revenues, expenses, gains and losses value added statement. Financial Reporting – Objectives, users in financial reporting qualitative characteristics of accounting information; Factors influencing financial reporting in India.

Unit III: Assets: Methods of Asset Valuation; Impairment of Assets **8 Lectures**

Liabilities- Classification, Measurement, Theories of equity Depreciation Accounting and Policy-Allocation vs. valuation process; Factors influencing selection of depreciation policy.

Unit IV: Accounting and Reporting of Intangibles **12 Lectures**

Fair value measurement - rationale, accounting standards on fair value measurement. Accounting for Changing Prices- historical cost accounting, relevance of inflation adjusted statement. Methods of accounting for changing prices- Replacement Cost Accounting, Current Purchasing Power Accounting (CPPA), Current Cost Accounting (CCA).

Unit V: Accounting Standard Setting **10 Lectures**

Benefits, standard setting by whom? Standard setting in India, USA, UK. IASB- Role, Achievements of IASB in standard setting; Global convergence of accounting standards; IFRSs, ASs vs. Ind. ASs Emerging Trends in reporting-integrated reporting; Corporate social responsibility reporting; Human resource reporting and value-added statements.

Text Books:

1. Benston, George J., Bromwich, Michael Litan, Robert E. & Wagenhofer, Alfred (2006). World Financial Reporting. Oxford University Press.
2. Glautier, M.W.E. & Underdown, B. (1994). Accounting Theory and Practice. FT Prentice Hall.

Reference Books:

1. Lal, Jawahar (2017). Accounting Theory & Practice. Himalaya Publishing.
2. Wolk, Harry I, Dodd, James L. & Rozycki, John J. (2007). Accounting Theory Conceptual and Institutional Approach. Sage Publications.

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To explain the nature, classifications, and development approaches of accounting theory and its environmental influences.
CO2	To analyze various income measurement concepts and the objectives and qualitative characteristics of financial reporting.
CO3	To evaluate asset valuation methods, impairment of assets, and depreciation accounting policies.
CO4	To describe accounting and reporting standards for intangibles and fair value measurements.
CO5	To compare different methods of accounting for changing prices and their relevance.
CO6	To examine the role of accounting standard-setting bodies and emerging trends in accounting reporting.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	2	1	1	2	1	2	1	2			1	3	3
CO2	3	3	2	2	1	2	2	2	1	3			2	3	3
CO3	3	3	2	2	1	2	2	2	1	3			2	3	3
CO4	3	3	2	2	1	2	2	3	1	3			2	3	3
CO5	3	3	2	2	1	2	2	2	1	3			2	3	3
CO6	3	3	2	3	1	2	2	3	2	3			3	3	3

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	**: MCMDS301A**			
Course Name	**: Principles and Practice of Taxation**			
Semester/ Year	**: IVth Semester**			
	L	**T**	**P**	**C**
	3	**0**	**0**	**3**

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective: To acquaint the students with the basic principles of taxation, tax policy, and structure of Indian Tax system.

Course Content:

Unit I: Introduction **8 Lectures**

Tax policy and tax base; Objectives of tax policy; Canons of taxation; Determinants of tax yield; Effects of taxes on money and real burden, inflation and savings; Classification of taxes: Direct and indirect taxes; OECD classification; Progressive, proportional and regressive taxes; Ad- valorem and specific taxes.

Unit II: Tax Ratio, Tax Effort and Tax Incidence **12 Lectures**

Tax-GDP ratio: Meaning, significance and determinants; Trends in tax- GDP ratio in India; Inter-country comparisons; Tax capacity and tax effort; Tax Equity- Need and approaches - Benefit principle of taxation and Ability to-pay principle of taxation; Meaning and types of tax incidence; Factors determining extent of tax shifting; Efficiency; Excess burden of taxation; Administrative costs; Compliance costs; Distribution of tax burden

Unit III: Buoyancy and Elasticity of Tax Revenue **10 Lectures**

Concepts of buoyancy and elasticity of tax revenue; Automatic response versus discretionary changes; Disaggregation of elasticity coefficient. Tax Incentives: Tax incentives- rationale, benefits and costs of tax incentives; Types of tax incentives; Tax holidays, investment allowance, deductions, reinvestment incentives etc.

Unit IV: International Taxation **8 Lectures**

Assignment rules of foreign income - Source versus residence; International double taxation; Methods to alleviate international double taxation- Exemption, Tax Credit Method, Bilateral Tax Treaty, Multilateral Tax Treaty, OECD Model & United Nations Model Tax Convention. Constitutional Provisions Pertaining to Taxes in India: Rationale for constitutional arrangements; Distribution of taxation powers between the Center and States in the Constitution of India; Sharing of central taxes; Recommendations of the Fourteenth Finance Commission.

Unit V: Tax Evasion and Tax Avoidance **10 Lectures**

Meaning of tax evasion and tax avoidance; Causes and consequences of tax evasion, methods to curb tax evasion; Tax evasion in India; International tax evasion and avoidance Methods – Transfer pricing, tax treaty shopping, tax havens; Methods to curb international tax evasion and avoidance; Advance Pricing Agreements; Indian law on double tax relief.

Text Books:

1. Musgrave, R. & Musgrave, P. (1989). Public Finance in Theory and Practice. McGraw Hill Book Company: New York.

2. Shome, P. (1995). Tax Policy Handbook. Washington, D. C.: International Monetary Fund, MF.

Reference Books:

1. Sury, M. M. (2015). Tax Systems in India: Evolution and Present Structure. New Century Publications: New Delhi.
2. Peerzade, S. A. (2010). Economics of Taxation. New Delhi: Atlantic Publishers& Distributors Pvt. Ltd.

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To explain the objectives, canons, and classifications of taxation and analyze the effects of taxes on economic variables such as inflation and savings.
CO2	To evaluate tax ratios, tax effort, and tax incidence concepts including equity, efficiency, and burden distribution.
CO3	To analyze the concepts of buoyancy and elasticity of tax revenue and assess various tax incentives and their economic impact.
CO4	To describe the principles of international taxation, including methods to alleviate double taxation and constitutional provisions related to taxation in India.
CO5	To differentiate between tax evasion and avoidance, and evaluate methods used to curb these practices nationally and internationally.
CO6	To examine the role of tax policies in economic management and the constitutional framework governing taxation powers in India.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	2	2	1	3	2	2	2	2			2	3	3
CO2	3	3	2	2	1	3	2	2	2	2			2	3	3
CO3	3	3	2	2	1	3	2	2	2	2			2	3	3
CO4	3	3	2	2	1	3	2	3	2	2			2	3	3
CO5	3	3	2	2	1	3	3	3	2	2			2	3	3
CO6	3	3	2	3	1	3	3	3	3	2			3	3	3

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	**: MCMDS302A**			
Course Name	**: Income Tax Law and Practices**			
Semester/ Year	**: IVth Semester**			
	L	**T**	**P**	**C**
	3	**0**	**0**	**3**

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective: To familiarize students with the basic concepts and provisions of income tax law, enabling them to understand, compute, and apply income tax regulations effectively in practical scenarios.

Course Content:

Unit I: Income Tax Act 1961 - Basic Concepts **10 Lectures**
Assessment Year, Previous Year, Person, Assessee, Income under Income Tax Act 1961, Agricultural Income, Capital Expenditure & Revenue, Residential Status, Incidence of Tax, Income Exempted from Tax, Income Tax Authorities and Powers.

Unit II: Income from Salaries and House Property **10 Lectures**
Basis of Charge, Computation of Salary Income including Allowances, Perquisites and Deductions, Income from House Property, Annual Value, Deductions and Deemed Ownership.

Unit III: Profits and Gains of Business or Profession **10 Lectures**
Income Chargeable under Business or Profession, Expenses Allowed and Disallowed, Depreciation, Presumptive Taxation under Sections 44AD, 44ADA, and 44AE.

Unit IV: Capital Gains and Income from Other Sources **10 Lectures**
Capital Assets, Transfer of Capital Assets, Computation of Capital Gains (Short-term and Long-term), Income from Other Sources – Scope and Computation.

Unit V: Assessment Procedure and Tax Planning **10 Lectures**
Filing of Return of Income, Types of Assessments, Penalties and Prosecutions, Introduction to Tax Planning, Advance Tax, Tax Deducted at Source (TDS).

Text Books:
1. Lokhotia, R.N.: Corporate Tax Planning, Latest Edition, (Vision Publications, Delhi)
2. Singhania, V.K.: Direct Tax Planning & Management, (Taxman Publication, Delhi).
3. K.C. Jain & V.K. Gaur: Taxation – Law & Practice (Kalyani Publications).

Reference Books:
1. Lal, B. B.& Vashisht Nitin: Income Tax & Central Sales Tax- Law & Practice, Pearson Education.
2. Mehrotra H C : Indian Taxation Laws, Sahitya Bahvan.
3. Ahuja, G. K.& Ravi Gupta: Systematic Approach to Income Tax

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To explain the objectives, principles, and classification of taxes and their economic effects.
CO2	To evaluate tax ratios, tax effort, and incidence, emphasizing equity and efficiency in taxation.
CO3	To analyze buoyancy and elasticity of tax revenue and assess the impact of various tax incentives.
CO4	To describe international taxation principles, including double taxation relief methods and constitutional provisions.
CO5	To differentiate between tax evasion and tax avoidance and assess measures to prevent them.
CO6	To examine the role of tax policy and constitutional arrangements in the Indian taxation system.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	2	2	1	3	2	2	2	2			2	3	3
CO2	3	3	2	2	1	3	2	2	2	2			2	3	3
CO3	3	3	2	2	1	3	2	2	2	2			2	3	3
CO4	3	3	2	2	1	3	2	3	2	2			2	3	3
CO5	3	3	2	2	1	3	3	3	2	2			2	3	3
CO6	3	3	2	3	1	3	3	3	3	2			3	3	3

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	**: MCMDS301A**			
Course Name	**: Corporate Tax Structure and Planning**			
Semester/ Year	**: IVth Semester**			
	L	**T**	**P**	**C**
	3	**0**	**0**	**3**

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective: To develop in students the ability to consider tax implication in business and financial decisions.

Course Content:

Unit I: Tax Planning **8 Lectures**

Concept of tax planning and tax management, tax evasion and tax avoidance; Rationale of corporate tax planning; Nature and scope of tax planning in companies. Transfer Pricing: Overview of transfer pricing in India and abroad; Methods to curb tax evasion through Arm's Length Price and methods of its computation.

Unit II: Tax Assessment of Companies **10 Lectures**

Residential status of company and incidence of tax; Computation of taxable income of companies: Carry forward and set off of business losses, deductions available to corporate assesses; Computation of corporate tax liability; Minimum alternate tax and tax credit; Tax on distributed profits; Tax on income distributed to unit holders.

Unit III: Tax Planning and Business Decisions **12 Lectures**

Implications of tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business. Foreign Collaboration: Doubly taxed income and Double Taxation Aspects: Foreign collaborations and incidence of taxation on domestic companies and other assesses; Provisions for relief in respect of double taxation - Unilateral and bilateral.

Unit IV: Tax Planning and Financial Decisions **8 Lectures**

Capital structure decisions; Dividend policy; Bonus Share; Investments and capital gains; Owning or leasing of an asset; Hire purchase or installment purchase decision; Purchase of an asset out of own funds or out of borrowed capital; Manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations; Private equity

Unit V: Business Reorganization **6 Lectures**

Tax Planning in respect of amalgamation and de-merger of companies, slump sale, conversion of a firm into a company; Conversion of sole proprietorship into company; Conversion of company into Limited Liability Partnership.

Text Books:

1. Ahuja, Girish & Ravi, Gupta. Bharat"s Professional Approach to Direct Taxes, Law & Practice. Bharat Law House Pvt. Ltd.
2. Singhania,Vinod K. Taxmann's Direct Taxes. Law & Practice.

Reference Books:

1. Bhagmati, Prasad. Direct Taxes And Laws And Practice. Wishwa Prakashan
2. Srinivas, E. A. Corporate Tax Planning, Tata McGraw Hill,

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To explain the concepts of tax planning, tax management, tax evasion, and tax avoidance, including transfer pricing principles.
CO2	To compute taxable income and corporate tax liabilities, considering carry forward of losses, deductions, and minimum alternate tax.
CO3	To analyze the impact of tax planning on business decisions such as new ventures, location, and foreign collaborations.
CO4	To evaluate tax implications on financial decisions including capital structure, dividend policy, asset acquisition, and investment choices.
CO5	To apply tax planning strategies related to business reorganizations like amalgamation, de-merger, and conversions of business entities.
CO6	To assess provisions for relief from double taxation and methods to manage tax liability in multinational operations.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	2	2	1	3	2	3	2	2			2	3	3
CO2	3	3	2	3	1	2	3	3	2	2			2	3	3
CO3	3	3	2	3	2	2	3	3	3	2			2	3	3
CO4	3	3	2	3	2	2	3	3	3	2			2	3	3
CO5	3	3	2	3	2	2	3	3	3	2			2	3	3
CO6	3	3	2	3	1	2	3	3	3	2			3	3	3

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	**: MCMDS401A**			
Course Name	**: Goods and Service Tax**			
Semester/ Year	**: IVth Semester**			
	L	**T**	**P**	**C**
	3	**0**	**0**	**3**

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective: This paper has a motive to enable our students to deal with the complexities of indirect taxes by giving them a thought over GST.

Course Contents:

Unit I: Introduction **10 Lectures**

Indirect taxes before the GST; Concept of VAT: Meaning and Methods; Major Defects in the structure of Indirect taxes prior to GST; Need of GST in India; Genesis and salient features of GST; Taxes subsumed in GST; Advantages and challenges of GST; Innovation and best practices; Structure of GST including SGST, CGST, UTGST and IGST; Procedure of Registration; Compulsory Registration; Deemed Registration; Cancellation and Revocation of registration

Unit II: Fundamental concepts **10 Lectures**

Levy and Collection of GST, Taxable event ; ―Supply‖ of Goods and Services; Place of Supply: Within State, Interstate, Import and Export; Time of supply; Valuation for GST; Valuation rules, taxability of reimbursement of expenses; Exemption from GST; Small supplies and Composition Scheme; Classification of Goods and Services; Composite and Mixed Supplies.

Unit III: Input tax credit **7 lectures**

Eligible and Ineligible Input Tax Credit; Apportionment of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payments of Tax; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

Unit IV: Procedures **5 Lecture**

Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Types of Assessment, Summary and Scrutiny, Payment of Taxes, Maintenance of Records and Submission of Return

Unit V: Special Provisions **4 Lectures**

Taxability of e-Commerce, Anti-Profiteering, Avoidance of dual control. MCIT 015: Indirect Tax Laws and Practices-GST.

Text Books:

1. Gupta, S.S., GST-How to meet your obligations (April 2017), Taxman Publications
2. GST Manual, Taxmann Publications.

Reference Books:

1. Chaudhary, Dalmia and Girdharwal, GST – A Practical Approach, Taxmann Publications
2. Haldia Arpit, GST made easy, Taxmann Publications.
3. Datey V.S., GST Ready Reckoner, Taxmann Publications.
4. Singhaia Vinod K. & Singhania Monica, (2016), Students Guide to Indirect Tax Laws, Taxman

Publications.
5. Garg Keshav , GST Ready Reckoner, Bharat Law House.
6. Singh S.K., Goods and Services Tax: The Tasks and Challenges Ahead, Nice Journal of Business, Vol. II, Nos. 1 & 2, pp. 1-10.
7. Sudhir Halakhandi , GST in Hindi (Vastu avam Sevakar).

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To explain the evolution of indirect taxation in India, the need for GST, and its salient features.
CO2	To describe the GST structure, its components, and registration procedures.
CO3	To apply the fundamental concepts of levy, supply, valuation, exemptions, and composition schemes to business transactions.
CO4	To analyze provisions related to Input Tax Credit, TDS, TCS, Reverse Charge, and refunds.
CO5	To prepare tax invoices, returns, audits, assessments, and GST-related records using modern tools.
CO6	To evaluate special provisions such as e-commerce taxation, anti-profiteering, and avoidance of dual control in the context of ethical and sustainable practices.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	2	1	1	2	1	3	2	2			2	3	3
CO2	3	3	2	1	1	2	1	3	2	2			2	3	3
CO3	3	3	2	2	1	2	2	3	2	2			2	3	3
CO4	3	3	2	2	1	2	2	3	2	2			2	3	3
CO5	3	3	3	2	3	2	2	3	2	2			2	3	3
CO6	3	3	2	2	1	3	3	3	2	2			3	3	3

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	**: MCMDS402A**			
Course Name	**: Forensic Accounting and Fraud Examination**			
Semester/ Year	**: IVth Semester**			
	L	**T**	**P**	**C**
	3	**0**	**0**	**3**

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective: To enable students to meet the challenges posed by rising financial frauds and scams world over, more so in the view of limitations of financial accounting and auditing procedures.

Course Content:

Unit I: Forensic Accounting & Fraud Auditing Fundamentals 6 Lectures
Meaning, nature and scope, Auditors liability for undetected frauds, Fraud auditing (forensic audit) phases: Recognition and planning, Evidence collection and evaluation, Communication of results.

Unit II: Fraud Definition & Taxonomy 8 Lectures
Ingredients of fraud, why is a fraud committed and who commits a fraud? Meaning and nature of corporate fraud, concept of fraud under Companies Act 2013, frauds for and against a company, victims of fraud.

Unit III: Types of Corporate Frauds 10 Lectures
Bribery and corruption, Misappropriation of assets, Manipulation of financial statements, Procedure-related frauds, Corporate espionage, Fraud in e-commerce. Fraud Prevention-Strategies, Fraud prevention for consumers and businesses.

Unit IV: Banking Frauds 6 Lectures
Overview- Case study/examples; Insurance Frauds- Overview, Case study/examples; Capital Market Frauds-Overview, Case study/examples.

Unit V: Fraud management 10 Lectures
Fraud Detection-Symptoms of fraud; Fraud Investigation- Inquiry methods, Fraud reports; Management of Fraud-Culmination, consequences, and policy implications of corporate frauds; Resolution of Fraud-Legal follow up.

Text Books:

1. Banerjee, Robin (2015). Who Cheats and How? Sage Publications, New Delhi.
2. Albrecht, W. Steve. (2009). Forensic Accounting & Fraud Examination. Cengage Learning (India Edition).
3. Bologna, Jack and Lindquist, Robert J. (1995). Fraud Auditing and Forensic Accounting. Wiley.

Reference Books:

1. Gupta, Sanjeev (2016). Corporate Frauds and their Regulation in India. Bharat Law House Pvt. Ltd
2. Kaul, Vivek (2013). Easy Money. Sage Publications, New Delhi.
3. Manning, George A. (2010). Financial Investigation and Forensic Accounting. CRC Press: Taylor & Francis Group.

4. Sharma, B. R. (2014). Bank Frauds. Universal Law Publishing, New Delhi.

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To explain the meaning, nature, scope, and phases of forensic accounting and fraud auditing.
CO2	To describe the definition, ingredients, and categories of fraud in the context of corporate governance and law.
CO3	To identify various types of corporate frauds and outline prevention strategies for consumers and businesses.
CO4	To examine case studies of banking, insurance, and capital market frauds.
CO5	To analyze fraud detection methods, investigation techniques, and reporting processes.
CO6	To evaluate management strategies, legal procedures, and policy measures for the resolution of frauds.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	2	1	1	3	1	3	2	2			2	3	3
CO2	3	3	2	1	1	3	1	3	2	2			2	3	3
CO3	3	3	2	2	1	3	2	3	2	2			2	3	3
CO4	3	3	2	3	1	3	2	3	2	2			3	3	3
CO5	3	3	2	3	2	3	3	3	2	2			3	3	3
CO6	3	3	2	3	1	3	3	3	3	2			3	3	3

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	**: MCMDS401A**			
Course Name	**: Management Control and Information System**			
Semester/ Year	**: IVth Semester**			
	L	**T**	**P**	**C**
	3	**0**	**0**	**3**

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective: The objective of this course is to acquaint the students about the concept and application of management control system in large organizations and to make them familiar with modern control techniques.

Course Content:

Unit I: Nature of Control Function. Management Control **8 Lectures**
Nature and Scope. Strategic planning: Concept, Organisation goals and strategies. Organisation structure – Position of controller in the organisation structure.

Unit II: Management Control Process **10 Lectures**
Programming and budgeting. Preparation of functional budgets and master budget. Budgetary Control: Analysis of variances. Zero base budgeting. Performance budgeting. Analysing and Reporting.

Unit III: Management Control Structure **8 Lectures**
Types of responsibility centres. Inter-divisional transfer pricing and measurement of divisional performance.

Unit IV: Behavioural aspects of Management Control **8 Lectures**
Motivation and Morale, goal congruency, participative management. Uses of variance analysis in cost control. Developments in the area of costing for control purposes such as Activity Based Costing – Concept and uses of ABC in management control. Activity Based Management.

Unit V: Accounting Information System **10 Lectures**
Nature and significance. Control reports and follow- up action. Problems of implementation and administration of Control System. Recent Developments.

Text Books:
1. Sekhar.R.C., Management Control Systems., Tata Mc graw Hill Pub.Co., Delhi
2. Shanmugavel., Management Control Systems., Margham Publications Chennai

Reference Books:
1. Robert N. Anthony & Vijay Govindarajan, Management Control Systems, Tata Mcgraw Hill Publishing Company Ltd. New Delhi.
2. Saxena V.K And Vashist C.D., Management Accounting Decision Making., Sultan Chand & Sons

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To explain the nature, scope, and strategic role of management control in achieving organisational goals.
CO2	To prepare functional budgets, master budgets, and performance reports for organisational control.
CO3	To analyse variances and apply budgeting techniques such as zero-based budgeting and performance budgeting.
CO4	To describe types of responsibility centres, transfer pricing methods, and approaches to measuring divisional performance.
CO5	To evaluate behavioural factors such as motivation, morale, goal congruency, and the application of Activity Based Costing and Management.
CO6	To assess the role of accounting information systems, control reports, and recent developments in implementing and administering control systems.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	2	2	1	2	2	2	2	2			2	3	3
CO2	3	3	2	2	2	2	2	1	2	2			2	3	3
CO3	3	3	2	3	2	2	3	1	2	2			2	3	3
CO4	3	3	2	3	2	2	3	2	2	2			3	3	3
CO5	3	3	3	3	2	3	3	2	2	2			3	3	3
CO6	3	3	2	3	2	3	3	2	2	3			3	3	3

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

MARKETING MANAGEMENT

Course code	**: MCMDS101M**			
Course Name	**: Marketing Research**			
Semester/ Year	**: IVth Semester**			
	L	**T**	**P**	**C**
	3	**0**	**0**	**3**

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: This course aims to equip students with the knowledge and skills to design, conduct, and interpret marketing research for informed business decision-making. It focuses on research processes, data collection and analysis, report writing, and ethical practices to address real-world marketing challenges.

Course Content:

Unit I: Introduction to Marketing Research **8 Lectures**
Meaning, nature, scope, and importance; role in decision-making; types of research – exploratory, descriptive, causal; research process – problem definition, design, data collection, analysis, reporting.

Unit II: Research Design and Data Collection **10 Lectures**
Exploratory, descriptive, and experimental designs; sources of data – primary and secondary; methods of primary data collection – surveys, interviews, observation, focus groups; sampling methods – probability and non-probability; sample size determination.

Unit III: Measurement and Scaling **8 Lectures**
Measurement concepts – reliability, validity, sensitivity; scaling techniques – nominal, ordinal, interval, ratio; attitude measurement – Likert, semantic differential, Stapel, Thurstone.

Unit IV: Data Processing and Analysis **8 Lectures**
Data preparation – editing, coding, tabulation; use of statistical tools (mean, median, mode, correlation, regression, chi-square, t-test, ANOVA – concepts only); qualitative data analysis – content and thematic analysis.

Unit V: Report Preparation and Ethics in Marketing Research **8 Lectures**
Structure and format of reports; guidelines for writing and presenting results; ethical issues – privacy, informed consent, data integrity; emerging trends – online research, big data, analytics.

Text Books:

1. Malhotra, N. K., & Dash, S. (2020). Marketing Research: An Applied Orientation (7th ed.). Pearson Education.
2. Aaker, D. A., Kumar, V., & Day, G. S. (2015). Marketing Research (12th ed.). Wiley.

Reference Books:

1. Burns, A. C., & Bush, R. F. (2019). *Marketing Research* (9th ed.). Pearson.
2. Churchill, G. A., & Iacobucci, D. (2018). *Marketing Research: Methodological Foundations* (12th ed.). Cengage Learning.
3. Tull, D. S., & Hawkins, D. I. (2012). *Marketing Research: Measurement and Method*. PHI Learning.

4. Beri, G. C. (2018). *Marketing Research*. McGraw Hill Education.

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To explain the meaning, nature, scope, and importance of marketing research and its role in marketing decision-making.
CO2	To design suitable research methodologies, including research design, sampling methods, and data collection techniques, for marketing problems.
CO3	To apply appropriate measurement and scaling techniques to ensure reliability, validity, and accuracy of marketing research data
CO4	To analyze quantitative and qualitative data using statistical and analytical tools for marketing research interpretation.
CO5	To prepare structured marketing research reports and present findings for effective decision-making.
CO6	To demonstrate ethical, social, and environmental considerations in conducting marketing research, including privacy and data integrity.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1															
CO2															
CO3															
CO4															
CO5															
CO6															

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	**: MCMDS102M**			
Course Name	**: Marketing of Services**			
Semester/ Year	**: IVth Semester**			
L	**T**	**P**	**C**	
3	**0**	**0**	**3**	

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: This course aims to provide students with an in-depth understanding of the unique characteristics of services, the challenges involved in their marketing, and strategies for creating, delivering, and sustaining high-quality service offerings. It focuses on the application of marketing concepts to service industries and equips learners with analytical and strategic skills for managing customer relationships in a service context.

Course Content:

Unit I: Introduction to Services Marketing **8 Lectures**
Meaning, nature, scope, and importance of services; growth of the service sector; differences between goods and services; classification of services; services marketing framework; service economy in India.

Unit II: Consumer Behaviour in Services **8 Lectures**
Understanding service consumers; consumer decision-making in services; expectations and perceptions; service encounter; role of culture in service consumption; customer loyalty and retention.

Unit III: Service Marketing Mix (7Ps) **8 Lectures**
Product – service concept, service levels, and service product development; pricing of services – approaches and challenges; place – service delivery and distribution channels; promotion – communication mix for services; people – role of employees; process – service blueprinting; physical evidence – tangible cues in services.

Unit IV: Service Quality and Customer Satisfaction **8 Lectures**
Service quality dimensions (SERVQUAL model); measuring service quality; managing service failures and recovery; building customer satisfaction and loyalty; relationship marketing in services.

Unit V: Emerging Issues and Applications in Services Marketing **8 Lectures**
Marketing of financial services, healthcare, hospitality, education, tourism, and IT-enabled services; role of technology in services marketing; e-services and digital transformation; global trends in services marketing.

Text Books:

1. Zeithaml, V. A., Bitner, M. J., & Gremler, D. D. Services Marketing: Integrating Customer Focus Across the Firm. McGraw Hill.
2. Lovelock, C., Wirtz, J., & Chatterjee, J. Services Marketing: People, Technology, Strategy. Pearson Education.

Reference Books:

1. Burns, A. C., & Bush, R. F. (2019). Marketing Research (9th ed.). Pearson.
2. Churchill, G. A., & Iacobucci, D. (2018). Marketing Research: Methodological Foundations (12th ed.). Cengage Learning.
3. Tull, D. S., & Hawkins, D. I. (2012). Marketing Research: Measurement and Method. PHI Learning.

4. Beri, G. C. (2018). Marketing Research. McGraw Hill Education.

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To explain the meaning, nature, scope, and importance of services and the framework of services marketing in the Indian economy.
CO2	To analyze consumer behaviour in services, including decision-making, expectations, perceptions, and loyalty factors.
CO3	To apply the service marketing mix (7Ps) to design effective strategies for service delivery and customer engagement.
CO4	To evaluate service quality using established models and methods, and to manage customer satisfaction and relationship marketing.
CO5	To identify emerging issues and sector-specific applications in services marketing, including technology-driven and global trends.
CO6	To demonstrate ethical, social, and sustainable practices in services marketing across various industries.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1															
CO2															
CO3															
CO4															
CO5															
CO6															

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	**: MCMDS201M**			
Course Name	**: Sales Management**			
Semester/ Year	**: IVth Semester**			
	L	**T**	**P**	**C**
	3	**0**	**0**	**3**

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: This course aims to develop students' understanding of the principles and practices of sales management, including the planning, directing, and controlling of personal selling activities. It focuses on the strategic role of sales in the marketing mix, managing sales forces, and building customer relationships to achieve organizational goals.

Course Content:

Unit I: Introduction to Sales Management **8 Lectures**

Nature, scope, and importance of sales management; objectives and functions of sales management; role of sales management in marketing strategy; types of sales jobs; selling process and techniques.

Unit II: Sales Planning and Forecasting **8 Lectures**

Sales planning – formulation of sales objectives and strategies; sales forecasting – methods and techniques; sales budgeting and territory management.

Unit III: Sales Force Management **8 Lectures**

Recruitment, selection, training, and development of sales personnel; motivation and compensation plans; supervision and leadership of sales force; evaluation and control of sales performance.

Unit IV: Sales Organization and Distribution **8 Lectures**

Designing sales organization structures; sales channels and distribution strategies; managing dealer and distributor relationships; ethical and legal aspects in sales management.

Unit V: Modern Trends in Sales Management **8 Lectures**

Use of technology and CRM in sales management; role of digital and social media in sales; sales analytics and performance measurement; emerging issues and challenges in sales management.

Text Books:

1. Still, R. R., Cundiff, E. W., & Govoni, N. A. Sales Management: Decisions, Strategies and Cases. Pearson.
2. Futrell, C. Sales Management: Building Customer Relationships. Pearson Education.

Reference Books:

1. Johnston, M. W., & Marshall, G. W. Sales Force Management. McGraw Hill.
2. Spiro, R. L., Stanton, W. J., & Rich, G. A. Management of a Sales Force. McGraw Hill

Course outcomes (COs):

CO	Detailed Statement of the CO
CO1	To explain the nature, scope, objectives, and role of sales management in marketing strategy.
CO2	To formulate sales plans, forecasts, budgets, and territory allocations.
CO3	To manage recruitment, training, motivation, and performance evaluation of the sales force.
CO4	To design sales organization structures, channels, and distributor relationships while ensuring ethical compliance.
CO5	To apply technology, CRM, and digital tools in sales operations and analytics.
CO6	To evaluate emerging trends, challenges, and innovations in sales management.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1															
CO2															
CO3															
CO4															
CO5															
CO6															

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated