Shiv Chhatrapti Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya (Autonomous), Chandra Nagar, Latur (Maharashtra)

BACHELOR OF COMMERCE

M.Com. First Year

(Semester – I & II)
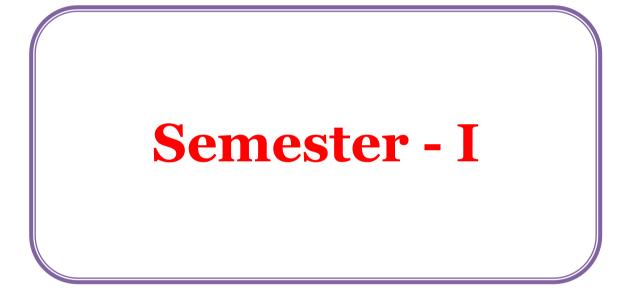
Course Curriculum

(w.e.f. June 2020)

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur

Department of Commerce
M. Com. First Year (Semester – I)

No.	Title of Program	Course Code	Total Hours			Total Credit	Total Marks		
			L	P	Total		CIA	ESE	Total
1	Advanced Statistical Techniques	P-AST-114	60	-	60	5	40	60	100
2	Organizational Behaviour	P-ORB-115	60	-	60	5	40	60	100
3	Managerial Economics	P-MAE-112	60	-	60	5	40	60	100
4	International Business Environment	P-IBE-117	60	-	60	5	40	60	100
5	Marketing Management - I	P-MAM-118	60	-	60	5	40	60	100
	Total		**300**	**-**	**300**	**25**	**200**	**300**	**500**

M. Com. First Year (Semester – II)

No.	Title of Program	Course Code	Total Hours			Total Credit	Total Marks		
			L	P	Total		CIA	ESE	Total
1	Intellectual Property Law	P-IPL-214	60	-	60	5	40	60	100
2	E-Commerce	P-ECO-215	60	-	60	5	40	60	100
3	Human Resource Management	P-MAE-215	60	-	60	5	40	60	100
4	Advanced Taxation	P-ADT-213	60	-	60	5	40	60	100
	Total		**240**	**-**	**240**	**25**	**160**	**240**	**400**

Semester - I

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Accounts and Applied Statistics
M. Com. I Year (Sem. I)
Advanced Statistical Techniques (w.e.f. June 2020)

No. of Periods Per Week: 05   **Marks:** 100
Course Code: P-AST-114   **Credits**: 05

Learning Objectives:
1.   To develop the student's ability to deal with numerical and quantitative techniques.
2.   To enable the use of statistical techniques like skewness, correlation, regression.
3.   To have a proper understanding of Statistical applications in Business and Management.
4.   To learn parametric and non-parametric tests for hypothesis testing in research.

Course Outcomes: After completion of this course Students will be able to-
1.   Understand advanced concepts of central tendencies, dispersion and skewness.
2.   Conduct statistical analysis of data using advanced statistical tools.
3.   Understand the testing of hypothesis and techniques used for hypothesis testing.
4.   Forecasting for the business decisions by using time series analysis.

Unit I: Measures of Skewness   **(12 Lectures)**
1.1   Introduction to Measures of central tendency.
1.2   Introduction to Measures of Dispersion.
1.3   Introduction to Skewness - Symmetric and Skew Symmetric distribution, Definition, Tests of Skewness, Difference between Dispersion and Skewness.
1.4   Characteristics of Good Measure of Skewness.
1.5   Measures of Skewness – Karl Pearon's Coefficient of Skewness, Bowley's Coefficient of Skewness, Kelly's Coefficient of Skewness and Measure of Skewness based on the Moments.

Unit II: Correlation Analysis   **(12 Lectures)**
2.1   Concept of Correlation
2.2   Coefficient of Correlation
2.3   Partial Correlation – Partial Correlation Co-efficient - Zero order, First order and Second order Co-efficient.
2.4   Multiple Correlations – Co-efficient of Multiple Correlations

Unit III: Regression Analysis   **(12 Lectures)**
3.1   Concept of Regression.
3.2   Types of Regression
3.3   Regression lines – X on Y and Y on X.
3.4   Properties of Linear Regression –Direct Method, Deviations taken from Assumed Means.
3.5   Standard Error of Estimate.

Unit IV: Testing of Hypothesis   **(14 Lectures)**
4.1   Introduction
4.2   Degree of Freedom
4.3   Correlation Tests - Chi-Squared Test.
4.4   Parametric Hypothesis Tests - Student's t-test, Analysis of Variance Test (ANOVA).
4.5   Non-parametric Hypothesis Tests - Mann-Whitney U Test, Kruskal-Wallis H Test.

Unit V: Associations of Attributes   **(10 Lectures)**
5.1   Meaning,
5.2   Difference between Correlation and Association,
5.3   Class Frequency - Order of Classes and class frequencies, Ultimate class frequencies,
5.4   Yule's Co-efficient of Association
5.5   Consistency of Data.

Reference Books:
1)   S.P.Gupta, Statistical Analysis, Sultan Chand & Sons, New Delhi.
2)   S.C.Gupta, Fundamentals of Statistics, Himalaya Publishing House, Mumbai.
3)   C.B.Gupta, An Introduction to Statistical Methods, Vikas Publication House, New Delhi.
4)   Croxen and Crutwell, Applied General Statistics, Prentice hall of Indian Pvt. Ltd, New Delhi.
5)   P.N.Arora, Comprehensive Statistical Methods, S. Chand and Company Pvt. Ltd, New Delhi.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur

No. of Periods per Week: 05   **Marks:** 100
Course Code: P-ORB-115   **Credits:** 05

Learning Objectives:
1. To know how human behavior is formed
2. To understand the determinants of individual human behavior.
3. To understand why do people behave ask they do work in organizations.
4. To understand how knowledge of organizational behavior is important in achieving the organizational goals.

Course Outcomes: After studying the course, the students will be able to -
1. Apply the knowledge of human behavior in managing people in organizations.
2. Understand the determinants of personality development.
3. Know how group dynamics work in organizational functions.
4. Understand the various styles of leaderships.
5. Know the sources of conflicts in organizations and how they should be resolved.

Unit I: Introduction to Organizational Behaviour   **(14 Lectures)**
1.1 Organization: Concept, Features, Significance and Types of Organization
1.2 Organizational Behavior: Meaning, Definitions & Features
1.3 Nature and Scope of Organizational Behaviour
1.4 Elements of Organizational Behaviour
1.5 Challenges and Opportunities of Organizational Behaviour

Unit II: Foundations of Individual Behaviour   **(12 Lectures)**
2.1 Personality - Meaning, Determinants of Personality
2.2 Perception - Concept, Definition and Factors influencing Perception
2.3 Attitude - Meaning, Components, Formation & Functions of Attitude
2.4 Values - Concept, Features and Types of Values
2.5 Perpetual Selection - Concept, Factors influencing Perpetual Selectivity

Unit III: Foundations of Group Behaviour   **(10 Lectures)**
3.1 Group - Meaning and it's importance
3.2 Types of Groups
3.3 Group Dynamics - Concept and it's features
3.4 Work Team - Concept, Characteristics of Team
3.5 Significance & Types of Team
3.6 Difference between Group and Team

Unit IV: Leadership   **(12 Lectures)**
4.1 Meaning & Definition of Leadership
4.2 Features of Leadership
4.3 Leadership Styles – Autocratic, Participative, Free-Rein, Job Centered, Creative, Positive & Negative, Contingency
4.4 Leadership based on Modern Theories – Envisioning, Energizing, Enabling.
4.5 Theories of Leadership – Great Man, Contingency, Trait, Situational, Participative, Behavioural.

Unit 5: Organizational Conflicts   **(12 Lectures)**
5.1 Meaning & Definition of Conflict.
5.2 Process of Conflict.
5.3 Types of Conflict – Individual Level Conflict, Group Level Conflict, Organizational Level Conflict
5.4 Conflict Management & Resolution.
5.5 Functional & Dysfunctional Conflict.

Reference Books:
1.   L.M. Prasad, Organizational Behaviour, Sultan Chand & Sons, New Delhi.
2. Nirmal Singh, Organizational Behaviour, Deep & Deep Publishing, New Delhi.
3. M.N Mishra, Organizational Behaviour, Himalaya Publishing House.
4. Stephen Robbins, Organizational Behaviour
5. Keith Davis, Organizational Behaviour.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Business Economics
M. Com. I Year (Sem. I)
Managerial Economics (w. e. f. June 2020)

No. of periods per week: 05   **Marks:** 100
Course Code: P-MAE-112   **Credits:** 05

Learning Objectives:
1.   The objective of this course is to develop the ability to apply the concepts, tools and techniques of economics in managerial decision making.
2.   To familiarize the students with the various concepts of economics used in management.
3.   To make student understand the demand and supply analysis in business applications.
4.   Apply the economic way of thinking to individual decisions and business decisions.

Course Outcomes: On completion of this course, the students will be able to –
1.   Develop an understanding of the applications of economics in managerial decision making.
2.   Understand the techniques of demand and supply analysis.
3.   Know how prices are determined under various market of economics.
4.   Apply economics concepts & techniques in management of business.

Unit I: Introduction   **(12 Lectures)**
1.1   Meaning, Nature and Scope of Managerial Economics.
1.2   Objectives of Business Firm.
1.3   Significance of Economic Analysis in Business Decisions.
1.4   Role and Responsibilities of Managerial Economist.

Unit II: Demand Analysis   **(12 Lectures)**
a)   Recent trends in Theories of Demand
2.1   Hicks Theory
2.2   Samuelson Revealed Preference Theory of Demand.
b)   Demand Forecasting
2.3   Meaning and Types of Demand Forecasting.
2.4   Methods of Demand Forecasting for Established Products and New Products.

Unit III: Production Analysis   **(12 Lectures)**
3.1   ISO Quants: Meaning, Assumptions and Properties.
3.2   ISO Cost Line: Shifts in ISO Cost Line.
3.3   Least Cost Combination of Factors: Choice of Inputs and Expansion Path.
3.4   Break Even Analysis: Meaning, Methods, Uses and Limitations.

Unit IV: Cost Analysis   **(12 Lectures)**
4.1   Cost Concepts and Classifications.
4.2   Cost-output Relationship.
4.3   Short-run Cost Analysis.
4.4   Long-run Cost Analysis

Unit V: Price and output determination under different Market Structure   **(12 Lectures)**
5.1   **Perfect Competition:** Features, Price and Output determination of firm and industry under short-run and long-run.
5.2   **Monopoly:** Features, Price and Output determination of firm under short-run and long-run.
5.3   **Monopolistic Competition:** Features, Price and Output determination of firm and industry under short-run and long-run.
5.4   **Oligopoly:** Features and Sweezy's Model.
5.5   Case Study of WIPRO and NESTLE.

Reference Books:
1.   R. Cauvery and Others, Managerial Economics, S. Chand and Co., New Delhi.
2.   G.S. Gupta, Managerial Economics, Tata McGraw Hill Education Private Limited, New Delhi.
3.   Varshney and Maheshwari, Managerial Economics, Sultan Chand and Sons, New Delhi.
4.   H.L. Ahuja, Managerial Economics, S Chand and company, New Delhi.
5.   S.P. Gupta, Managerial Economics, Deep and Deep Publications Private Limited, New Delhi.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Business Studies
M.Com. I Year (Sem. I)
International Business Environment (w.e.f. June 2020)

No. of periods per week: 05   **Marks -** 100
Course Code: P-IBE-117   **Credits -** 05

Learning Objectives:
1) To study the various environmental factors affecting international business operations.
2) To understand various sources / forms of FDI and FII.
3) To understand the effect of LPG policy on Indian Economy.
4) To learn the functioning of MNCs and international economic institutions.

Course Outcomes: After completing the course, the students will be able to -
1) Understand how various international factors affect the global business scenario.
2) Know the sources of Foreign Direct Investment and Foreign Institutional Investments.
3) Analyse how the Indian economy is affected by LPG policies.
4) Understand how international organizations functions.

Unit 1 International Business   **(10 Lectures)**
1.1   Concept, Nature, Importance of International Business
1.2   Internal Environment & External Environment
1.3   Stages of Internationalisation
1.4   Reasons for becoming International
1.5   Problems of International Business
1.6   Recent Scenario of International Business

Unit 2 Foreign Investment   **(12 Lectures)**
2.1   Concept and Types of Foreign Investment
2.2   Advantages and Disadvantages of Foreign Direct Investment
2.3   Determinants of FDI
2.4   Foreign Direct Investment in India
2.5   Recent Policy towards FDI
2.6   Foreign Institutional Investors (FIIs)
2.7   Difference between FDI and FIIs

Unit 3 Globalisation   **(13 Lectures)**
3.1   Meaning and Definitions of Globalisation
3.2   Pros and Cons and Globalisation
3.3   Foreign Market Entry Strategies for Globalisation
3.4   Globalisation of Indian Business
3.5   Factors favouring Globalisation of Indian Business
3.6   Obstacles to Globalisation of Indian Business

Unit 4 Multinational Corporations   **(12 Lectures)**
4.1   Concept and Definitions of Multinational Corporations
4.2   Determinants of Multinational Corporations
4.3   Technology Transfer and its Process
4.4   Pricing and Regulations for Multinational Corporations
4.5   Top 20 Multinational Corporations in India
4.6   Indian Multinational Corporations – Growth and Challenges

Unit 5 International Economic Institutions & Agreements   **(13 Lectures)**
5.1   World Trade Organization (WTO) – Objective, Functions, and Benefits
5.2   United Nations Conference on Trade And Development (UNCTAD) – Objectives and Functions
5.3   Regional Trading Blocks
  5.3.1 European Union (EU)
  5.3.2 North American Free Trade Agreement (NAFTA)
  5.3.3 Association of South East Asian Nations (ASEAN)
  5.3.4 South Asian Association for Regional Cooperation (SAARC)
  5.3.5 Economic and Social Commission for Asia and Pacific (ESCAP)
  5.3.6 Brazil, Russia. India, China, South Africa (BRICS)

Reference Books :
1.   C.B.Gupta - Business Environment, Sultan Chand & Sons, New Delhi.
2.   Francis Cherunilam - International Business Environment, Himalaya Publishing House, Mumbai.
3.   S.K.Misra&V.K.Puri - Economic Environment of Business, Himalaya Publishing House, Mumbai.
4.   K.Aswathappa&G.Sudarsana Reddy - Business Environment, Himalaya Publishing House, Mumbai.
5.   C.Jeevanandam Foreign Trade, Sultan Chand & Sons, New Delhi.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Business Studies
M.Com. I Year (Sem. I)
Marketing Management – I (w.e.f. June 2020)
Course Titled: Fundamentals of Marketing Management

No. of periods per week: 05   **Marks :** 100
Course Code: P-MAM-118   **Credits :** 05

Learning objectives:
1.   To understand the concepts of marketing management.
2.   To learn about marketing process for different types of products and services.
3.   To understand the tools used by marketing managers in decision situations.
4.   To understand the marketing environment.

Course Outcome: After completing the course, the students will be able to –
1.   Familiarize with various concepts in marketing management.
2.   Understand marketing functions and its application.
3.   Know how market positioning and marketing mix are carried out.
4.   Understand various distribution channels.

Unit I: Introduction to Marketing Management   **(12 Lectures)**
1.1   Meaning, definition of marketing management
1.2   Evolution of marketing concept and modern marketing concepts.
1.3   Marketing function and role of marketing manager
1.4   Significance of marketing management
Unit II: Marketing Mix   **(12 Lectures)**
2.1   Meaning & definition and importance of marketing mix
2.2   Seven elements of marketing mix
2.3   Factors determining the marketing mix.
2.4   Essentials of an effective marketing mix.
Unit III: Market Segmentation and Product Positioning   **(13 Lectures)**
3.1   Meaning and definition, concept of market segmentation.
3.2   Benefits of market segmentation.
3.3   Base or methods of market segmentation.
3.4   Target marketing and product positioning process.
Unit IV: Consumer Behaviour and Market Environment   **(12 Lectures)**
4.1   Meaning, definition of consumer behaviour.
4.2   Consumer buying behaviour and buying process (including online buying)
4.3   Determinants of consumer behaviour.
4.4   Micro and macro environment and its components.
4.5   Theories of consumer behaviour.
Unit V: Distribution Decision and Promotion Decision   **(11 Lectures)**
5.1   Meaning, definition and important channel of distribution.
5.2   Functions of channel distribution.
5.3   Retailing – types of retail formats.
5.4   Determinants of promotion mix.
5.5   Factors influencing promotion mix.
Reference Books:
1.   P. Kotler, Marketing Management, Prentice Hall Inc.
2.   Dr. C. B. Gupta, Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3.   S. A. Sherlekar, Marketing Management
4.   William J. Stanton, Fundamentals of Marketing,
5.   Philip Kotler and Armstong, Principles of Marketing

Semester - II

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Commercial and Mercantile Law
M. Com. I Year (Sem. II)
Intellectual Property Law (w.e.f. June 2020)

No. of Periods per Week: 04   **Marks:** 100
Course Code: P-IPL-214   **Credits** : 05

Learning objectives:
 1. To introduce the legal provisions of select Intellectual Properties under TRIPs.
 2. To understand the various remedies of infringement of IPR.
 3. To help the students to know why not to violate intellectual property laws.

Course Outcomes: After completing the course, the students will be able to –
1. Get a fair understanding of the provisions of select Intellectual Property Rights.
2. Know the provisions relating to Copyrights, Tread Marks, Patient, Industrial Design, etc.
3. Understand what is infringement of IPRs.
4. Know the remedies available in case of infringement of IPRs.

Unit I: Patents Act, 1970.   **(14 Periods)**
1.1   Introduction of IPR, Meaning and Contents
1.2   Basic Concepts of Patent: Meaning, Advantages of Patent, Types of Patents.
1.3   Protectable Subject Matter: What can be Patentable, What are not Patentable under the Act?
1.4   Life of Patent and Procedure for Registering Patent.
1.5   Rights and Duties of Patentee, Transfer of Patent.
1.6   Infringement of Patents, Action for Infringement, Patent Agents.

Unit II: Trade Marks Act, 1999.   **(12 Periods)**
2.1   Meaning and Definition of Trade Mark
2.2   Functions of Trade Mark, Essentials of Trade Mark.
2.3   Registration of Trade Mark: Property in Trade Mark, Marks which are Registerable under this Act?
2.4   Basic Principles of Registration of Trade Marks, Procedure of Registration of Trade Mark.
2.5   Infringement of Trade Marks: Forms of Infringement, Suit for Infringement, Relief in Suits for Infringement, Types of Relief.

Unit III: Copy Right Act, 1957:   **(12 Periods)**
3.1   Meaning and Nature of Copy Right, Characteristics of Copy Right.
3.2   Subject Matter of Copy Right
3.3   Term of Copy Right, Author and Ownership of Copy Right.
3.4   Assignment and License of Copy Right, Registration of Copy Right.
3.5   Infringement of Copy Right, Remedies against Infringement.

Unit IV: Geographical Indications of Goods (Registration & Protection) Act, 1999.
                                                                                       (12Periods)
4.1   Concept and Definition of Geographical Indication
4.2   Distinction between Geographical Indication and Trade Mark, Distinction between Geographical Indication and Collective Mark
4.3   Prohibited Geographical Indications.
4.4   Registration of Geographical Indications, Register of Geographical Indications.
4.5   Rights Conferred by Registration.
4.6   Infringement and its Remedies.

Unit 5: Industrial Designs Act, 2000   **(10 Periods)**
5.1   What is Registerable Design?
5.2   What is not Design?
5.3   Procedure for Registration of Designs.
5.4   Assignment, Transmission, Licenses.
5.5   Infringement & Remedies.

Reference Books:
1.   P. Narayanan, Intellectual Property Law, Eastern Law House, Kolkata 700 013.
2.   B.L. Wadehra, Patents, Trade Marks, Copy Right, Geographical Indications, Universal Law Publishing company, Delhi,110 033.
3.   M. M.S. Karki, Intellectual Property Rights, Atlantic Publishers, New Delhi, 110 022.

4.   E.T. Lokganathan, Intellectual Property Rights, New Century Publications, New Delhi.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Business Studies
M.Com. I Year (Sem. II)
E-Commerce (w.e.f. June 2020)

No. of periods per week: 05   **Marks:** 100
Course Code: P-ECO-215   **Credits:** 05

Learning Objectives:
1.   To learn about the e-commerce business concepts.
2.   To understand different e-commerce models.
3.   To learn different applications of e- commerce.
4.   To learn different payment systems.

Course Outcomes: After completing the course, the student will be able to -
1)   Understand the basic concepts of e-commerce.
2)   Know e-commerce platforms and the utilities.
3)   Know the payment mechanism under the e-commerce.
4)   Understand how mobile commerce and mobile banking operates.

Unit I: Introduction to Electronic Commerce   **(13 Lectures)**
1.1   Meaning and Definition of E –Commerce
1.2   Features of E –Commerce
1.3   Advantages & Disadvantages of E –Commerce
1.4   Difference between E-Commerce and E-Business
1.5   Parties of E-Commerce Transaction
1.6   E –Commerce Procedure

Unit II: E-Commerce Models & Utilities   **(12 Lectures)**
2.1   Business Models- B2B, B2C, C2B, C2C, B2G, B2E
2.2   Elements of E-Commerce
2.3   Electronic payment system
2.4   Electronic markets- Online Auction, Airline and Railway tickets, Books and Magazines Selling
2.5   Procedure of Online Shopping
2.6   Online Stock Trading with the help of D-MAT Account.

Unit III: E-Commerce in India   **(12 Lectures)**
3.1   Application of E-Commerce in manufacturing sector
3.2   Application of E-Commerce in Wholesale, Retail, Service sector
3.3   E-Commerce in Marketing
3.4   Factors responsible for growth of E-Commerce in India
3.5   Challenges before B2C E-Commerce in India

Unit IV: E-Banking and Financial Services   **(11 Lectures)**
4.1   Introduction to banking system
4.2   Technology in Banking
4.3   Internet banking in India-RTGS, NEFT, ECS, SWIFT.
4.4   Mobile Banking in India

Unit V: Mobile Commerce   **(12 Lectures)**
5.1   Meaning and Definition of Mobile Commerce
5.2   Advantages and disadvantages of Mobile Commerce
5.3   Mobile Payments Models
5.4   Types of Mobile Commerce and its applications
5.5   Emerging Trends in E-Commerce

Reference Books:
1.   David whitely, E-Commerce- Strategy, Technologies and Application-Tata McGraw Hill.
2.   G.S.V. Murthy, E-Commerce- Concepts, Models, Strategies.
3.   K. Bajaj and Debjani Nag, E-Commerce –Kamlesh
4.   Dr. Mukund Mahajan, Fundamentals of Banking.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Business Studies
M.Com. I Year (Sem. II)
Human Resource Management (w.e.f. June 2020)

No. of Periods per week: 05	**Marks:** 100
Course Code: P-MAE-215	**Credits:** 05

Learning Objectives:
1. To understand the concept of Job Design, Job Analysis and Job Description.
2. To know the process of Human Resource Development.
3. To understand human resource management techniques.
4. To identify causes and prevention of attrition.

Course Outcomes: After completing the course, the students will be able to-
1. Understand the importance of HRD practices in HR Managements.
2. Identify the various techniques of HRD practices.
3. Know job analysis, recruitment and selection process.
4. Learn controlling measures of attrition.

Unit I: Introduction to Human Resource Management   **(12 Lectures)**
1.1 Meaning, Objectives and Scope of Human Resource Management
1.2 Importance and Functions of HRM
1.3 Problems of Human Resource Management
1.4 Qualities of Good Human Resource Manager

Unit II: Acquiring of Human Resources   **(12 Lectures)**
2.1 Job Design: Meaning, Approaches, and Methods of Job Design
2.2 Job Analysis: Meaning, Process and Techniques of Job Analysis
2.3 Recruitment: Meaning, Objectives, Techniques, and Sources of Recruitment
2.4 Selection: Meaning and Process
2.5 Recruitment and Selection Processes adopted by leading business organisations

Unit III: Developing Human Resources   **(12 Lectures)**
4.1 Concept and Importance of Training
4.2 Steps involved in Training
4.3 Types and Methods of Training
4.4 Concept and Objectives of Development
4.5 Techniques of Management Development
4.6 Training and Development Programs adopted by leading business organisations

Unit IV: Managing Performance of Human Resources   **(12 Lectures)**
4.1 Concept and Purposes of Performance Appraisal
4.2 Process of Performance Appraisal
4.3 Methods of Performance Appraisal
4.4 Problems of Performance Appraisal
4.5 Concept of Job Evaluation and its Objectives
4.6 Methods of Job Evaluation

Unit V: Mobility of Human Resources   **(12 Lectures)**
5.1. Meaning and Objectives of Job Changes
5.2. Concept of Transfer, Promotion, Demotion
5.3 Employee Separation: Concept and Types
5.4 Concept and Causes of Attrition
5.5 Controlling Measures for Attrition

Reference Books:
6. C.B. Gupta, Human Resource Management, Sultan Chand and sons, New Delhi.
7. L. M. Prasad, Human Resource Management, Sultan Chand and sons, New Delhi.
8. Tripathi, Personal Management, Sultan Chand and sons, New Delhi.
9. Anjali Ghanekar, Human Resource Management.
10. P. Subba Rao, Human Resource Management.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur

Faculty of Commerce
Department of Commercial & Mercantile Law
M.Com. I Year (Sem. II)
Advanced Taxation (w.e.f. June 2020)

No. of periods per week: 05   **Marks:** 100
Course Code: P-ADT-213   **Credits:** 05

Learning objectives: Students will be able -
1.   To know the provisions of direct tax with regard to IT Act, 1961 and IT Rules, 1962.
2.   To learn the various deductions permitted under IT Act.
3.   To understand the provisions and procedure of computing total income.
4.   To understand the provision and procedure for set-off & carry forward of losses.
5.   To Compute the Gross Total Income and Taxable Income of Partnership and Company.

Course Outcome: On completion of this course, the students will be able to –
1.   Identify & understand the technical terms related to direct taxation.
2.   Determine the residential status and compute the taxable income of Company, Firm, AOP/BOI assesses with different residential status.
3.   Understand the various deductions under Chapter VI-A of the Income Tax Act, 1961.

Chapter I: Introduction   **(12 Lectures)**
1.1   Introduction to Tax, Types of taxes – Direct Tax, Indirect Tax.
1.2   Finance Bill and Finance Act
1.3   Definitions under IT Act – Gross Total Income, Total Income, Person, Assesses, Assessment Year, Previous Year, Financial Year, Rounding of Income, Rounding of Tax.
1.4   Residential Status of all assesses.
1.5   Structure of IT Authorities
1.6   Agricultural Income, Calculation of agricultural income.

Chapter II: Deductions u/s 80C to 80U   **(10 Lectures)**
2.1   General Principals (Sec. 80A)
2.2   Deduction in respect of Life Insurance Premium, etc. (Sec. 80C)
2.3   Deduction in respect of Medical Insurance Premium (Sec. 80D)
2.4   Deduction u/s 80DD, 80DDB
2.5   Deduction in respect of Interest Sec. 80E and 80EE
2.6   Deduction in respect of donations (Sec. 80G)
2.7   Deduction in respect of enterprise engaged in infrastructure development (Sec. 80IA)

Chapter III: Assessment of Firm   **(13 Lectures)**
3.1   Introduction to Partnership in India
3.2   Computation of Gross Total Income of Partnership Firm
3.3   Calculation of Interest and Remuneration payable to partners
3.4   Assessment of partners
3.5   Due date for filling of return of Firm and Partners

Chapter IV: Assessment of AOP / BOI   **(13 Lectures)**
4.1   Meaning
4.2   Computation of share on Member of AOP/BOI
4.3   Charge of Tax (Sec. 167B)
4.3   Set off and carry forward of losses
4.5   Minimum Marginal Rate [Sec. 2(29C)]
4.6   Numeric Problems

Chapter V: Assessment of Companies   **(12 Lectures)**
5.1   Meaning
5.2   Computation of Total Income
5.3   Deductions from GTI
5.4   Set off and carry forward of losses
5.5   Minimum Alternate Tax
5.6   Numeric Problems

Reference Books:
1.   Singhania V.K., Direct Taxes : Laws and Practice, Taxman's Publication, New Delhi.
2.   Dr. Vinod K Singhania, Dr. Kapil Singhania, Student guide to Income Tax, Taxmann Publications Pvt. Limited, New Delhi.
3.   Dr. H. C. Mehrotra & Dr. S.P. Goyal, Problems and Solutions in Income Tax, Sahityabhawan Publication, Agra.
4.   Dr. H.C. Mehrotra & Dr. S.P. Goyal, Income Tax Law and Accounts, Sahityabhawan Publication, Agra.
5.   For regular Amendments students may refer monthly published book on taxation, i.e. Vyapari Mitra.