Shiv Chhatrapti Shikshan Sanstha's

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

MASTER OF COMMERCE

First Year (Semester – I & II)

Course Curriculum

(w.e.f. June 2017)

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Department of Commerce
M. Com. First Year (Semester – I)

No.	Title of Program	Course Code	Total Hours			Total Credits	Total Marks		
			L	P	Total		CIA	ESE	Total
1	Advanced Statistical Techniques	P-AST-114	60	-	60	5	40	60	100
2	Organisational Behaviour	P-ORB-115	60	-	60	5	40	60	100
3	Managerial Economics	P-MAE-116	60	-	60	5	40	60	100
4	International Business Environment	P-IBE-117	60	-	60	5	40	60	100
5	Marketing Management & Marketing Environment	P-MAM-118	60	-	60	5	40	60	100
	Total		**300**	**-**	**300**	**25**	**200**	**300**	**500**

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Department of Commerce
M. Com. First Year (Semester – II)

No.	Title of Program	Course Code	Total Hours			Total Credits	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-HRM-216	60	-	60	5	40	60	100
4	Advanced Taxation	P-ADT-217	60	-	60	5	40	60	100
	Total		**240**	**-**	**240**	**20**	**160**	**240**	**400**

Semester - I

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Dept. of Commerce
M.Com. F.Y. (Sem. I)
Advanced Statistical Techniques
(w.e.f. June 2017)

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

Learning objectives: The objective of this course is to make students learn the applications of statistical tools and techniques for decision making.

Teaching Outcomes: After studying this paper students should be able to -
1. Interpret the statistical data using statistical methods.
2. Understand the theories of statistical inferences and apply the appropriate models to solve real-life problems.
3. Perform statistical inferences involving two or more populations.
4. Perform simple and multiple regression analysis.
5. These statistical tools can be used in data analysis which is used in management decision making.

Unit I : Transportation Model (12 Periods)
      Introduction, matrix terminology, definition of transportation model.
      Transportation problems –
      North-West corner,
      Row minima method,
      Column minima method,
      Least cost method,
      Vogel's Approximation method.
Unit II : Correlation and Regression Analysis (12 Periods)
      a) Correlation Analysis
1)   Partial Correlation – Partial Correlation Co-efficient - Zero order, First order and Second order Co-efficient.
2)   Multiple Correlations – Co-efficient of Multiple Correlations
      b) Regression Analysis – Regression Equation and Bivariate Frequency Table, Standard Error of Estimate, Multiple Regression Analysis.
Unit III : Chi Square Test and Goodness of Fit (16 Periods)
      Introduction, Degree of Freedom, Use and limitations of Chi Square Test and problems on Chi square Test.
      Statistical Estimation and Testing –
      Hypothesis and errors, Large and Small sampling Tests, z test, t test, F test.
Unit IV : Associations of Attributes (10 Periods)
      Comparison of observed and expected frequencies, Proportion Method,
      Yule's Co-efficient of Association, Co-efficient of colligation.
Unit V : Analysis of Time Series (10 Periods)
      Introduction, Components of Time Series, Methods of measuring Seasonal,
      Variations by Least Square Method and Moving Average Method to fit a Straight Line Trend.
Books Recommended :
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)   Premkumar Gupta and D.S.Hira, Operation Research, S. Chand and Company Ltd.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Dept. of Commerce
M.Com. F.Y. (Sem. I)
Organisational Behaviour
(w.e.f. June -2017)

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

Learning objectives:
1. To provide the students' with a conceptual framework for understanding human behaviour in work environment (organizations).
2. To understand why do people behave as they do at work.
3. To understand how can individuals, groups and the whole organization work together more effectively to achieve the organizational goals.

Teaching Outcomes: The course would help the students to get an idea about how human behaviour is formed and on what basis it can be altered to achieve specific organisational goals. The course contents would help the students to know various foundations on which individual and group behaviour is based and understood. The students would be able to manage life situations with the help of understanding the dynamics of organization behaviour.

Unit : 1. Introduction to Organisational Behaviour. .   **(12 Periods)**
Organization- Concept of Organisation, Features of Organisation, Significance of Organisation, Types of Organisations, *Organisational Behaviour:* Definitions, Elements of Organisational Behaviour, Nature and Scope of Organizational Behaviour, Contributing Disciplines of OB, Challenges of Organisational Behaviour, Models of Organizational Behaviour.

Unit: 2. Foundations of Individual Behaviour: **(14 Periods)**
Concept of Behaviour: Process of behaviour, Foundations of individual Behaviour, Models of Man, *Personality*: Concept, Theories of Personality, Determinants of personality, Personality dimensions, *Attitude:* Concept, Factors in attitude formation, *Values:* Concept, Factors in value formation, Types of values, *Perception*: Concept, Factors influencing perception .*Learning*: Concept, Process of learning, Factors affecting learning, Theories of Learning.

Unit : 3. Foundations of Group Behaviour :   **(12 Periods)**
Group: Basic concepts, Group dynamics, Significance of groups, Group formation and development, Types of Groups, *Theories of Group Formation*: Propinquity Theory, Homan's Interaction Theory, Exchange Theory, *Group Behaviour*: Factors Affecting Group Behaviour-External Conditions, Group Member Resources, Group Structure. *Work Teams*: Concept, Difference between Group and Team, Importance of Teams, Types of Teams.

Unit 4 . Leadership: **(12 Periods)**
Leadership, Definition, Features of leadership, Leadership styles – Autocratic, Participative, Free-Rein, Job Centred, Creative, Positive and Negative, Contingency, Leadership based on Modern Theories, Theories of Leadership – Trait Theory, Behavioural Theory – Michigan Studies, Ohio State studies, Scandinavian studies, The Managerial Grid.

Unit 5. Organisational Conflicts: **(10 Periods)**
Meaning and definition of conflict, Process of conflict, Functional and Dysfunctional conflict, Levels of conflict: Intra personal conflict, Inter personal conflict, Group conflict: Intra group conflict, Inter group conflict, Conflict Management and Resolution.

References :

1. L.M. Prasad : Organisational Behaviour, Sultan Chand and Sons, New Delhi.

2. Nirmal Singh: Organisational Behaviour, Deep & Deep Publishing, New Delhi.

3. Gerald Greenberg: Behaviour in Organisations, Prentice Hall India, New Delhi.

4. Stephen Robbins: Organisational Behaviour, Prentice Hall India, New Delhi.

5. Fred Luthans: Organisational Behaviour, McGraw Hill, Boston.

6. John W.Newstorm, Keith Davis, Organisational Behaviour , Tata McGraw Hill, New Delhi..

7. P.SubbaRao: Management and Organisational Behaviour, Himalaya Publishing House, Mumbai

8. Dr. Anjali Ghanekar: Organisational Behaviour, Everest Publishing House, Pune.

9. Dr.S.S.Khanka: : Organisational Behaviour, S Chand and Company, New Delhi. .
10. Suja R. Nair: Organisational Behaviour, Himalaya Publishing House, Mumbai.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Dept. of Commerce
M.Com. F.Y. (Sem. I)
Managerial Economics
(w.e.f. June 2017)

No. of periods per week: 05   Max. Marks: 100
Course Code: P-MAE- 116   Credits: 05

Learning objectives: After studying this course students will in a position to understand -
1.Understand the framework within which we are going to study managerial Economics.
2. Understand the behavior of commodity demand.
3. Identify the pricing strategy, given the specific needs of a market situation.
4. To develop managerial perspective to economic principle as aid for making decision under given environmental constraints.

Teaching Outcomes: The course will help the students to learn about the concept of managerial Economics, Demand analysis, production Behavior, Price, Determination. It may also provide the information to the students for managerial models such as Baumol's sales or revenue maximization theory Williamsons utility maximization theory, growth maximization theory of Marris.

Unit I Introduction :-   **(12 Periods)**
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 Periods)**
2.1   Recent trends in the theory of demand : Hicks theory.
2.2   Samulson's revealed preference theory of demand
2.3   Income Effect , Price effect substitution effect.
2.4   Demand forecasting, methods of demand forecasting
2.5   Forecasting of established products & new products.

Unit III Production Behaviour :-   **(12 Periods)**
3.1   ISO quants –Marginal Rate of technical substitution ,General properties of ISO quants.
3.2   ISO quants line- Shifts in ISO quant line.
3.3   Least cost combination of factors – choice of inputs, expansion path.
3.4   Break Even Analysis – Introduction, linear break even analysis, graphic method
3.5   Limitations of break even analysis.

Unit IV Price Determination and Pricing Practices :-   **(12 Periods)**
4.1   Perfect Competition : features and price determination of firm and industry under short run and long run.
4.2   Monopoly : features and price determination of firm and industry under short run and long run.
4.3   Monopolistic Competition : features and price determination of firm and industry under short run and long run.
4.4   Oligopoly and Duopoly : features and theories – Cournot's, Bertrand, Edgeworth duopoly model and Chaberlin's oligopoly model.
4.5   Pricing in practices: Mark –up pricing and profit maximization

Unit V: Manegerial Models :-   **(12 Periods)**
5.1   Baumol's sales or revenue maximization theory
5.2   Williamsons utility maximization theory
5.3   Growth maximization theory of Marris.
5.4   Cases Studies : Duopoly, Oligopoly,monopolistic competition.

Recommended Books :-

1)   Gupta G.S., Managerial Economics, Tata McGraw Hill Education Pvt. Ltd., New Delhi, 2011. 2) Varshney and Maheshwari, Managerial Ecnomics – Sultan Chand and Sons, New Delhi.

3)   Dean Joel, Managerial Economics – Prentice Hall, New Delhi.

4)   Salvatore Dominick, Managerial Economics in a Global Economy – McGraw Hill, New York

5)   Petersen H. and W. Crislewis Managerial Economics prentice Hall, Delhi.

6)   V.L.Mote, Poul and Gupta G.S., Managerial Economics Tata McGraw Hall, Delhi.

7)   Gupta S.P., Managerial Economics – Deep and Deep Publication Pvt. Ltd., New Delhi-2012

8)   Caurwen Peter, Managerial Economics, Macmillion London.

9)   H.L.Ahuja Managerial Economics, S.Chand Co., New Delhi.

10)   Dholkiya R.H. and OzaA.L.Micro Economics for Management Students, Oxford
        University Press, New Delhi.

11)   DwivediD.N.,Managerial Economics – Vikas Publishing House, Delhi.

12)   R. Kaweri and Others – Managerial Economics, S. Chand and Co., Delhi.

13)   Nadar E. Narayan, Vaijayans, Managerial Economics, PHL Learning Pvt. Ltd., New Delhi, 2010.

14)   Jingan M.L., Stephen J.K., Manegerial Economics, Vrinda Publication Pvt. Ltd, New Delhi

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

Learning Objectives: After studying this course students will be in position to understand-

- The nature & structure of international business.
- The influence of various environmental factors on international business operations.
- Foreign Direct Investment and Foreign Institutional Investments.
- The functioning of MNCs and various international economic institutions.

Teaching Outcomes : The course will helpful for students to understand the importance of international business. After studying this course, students will be familiar with different international economic institutions. They can form their own opinions regarding Foreign Direct Investments and Foreign Institutional Investments. They will be familiar with the pros and cons of international business. They will get the knowledge about globalization and its effects on international business environment.

Unit 1 International Business   **(12 Periods)**
1.1   Concept, Nature, Importance and types 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.

Unit 2 Foreign Investment   **(12 Periods)**
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   Overseas Direct Investment
2.7   Foreign Institutional Investors (FIIs)
2.8   Difference between FDI and FIIs

Unit 3 Multinational Corporations   **(12 Periods)**
3.1   Concept & Definition
3.2   Advantages & Disadvantages of MNCs
3.3   Reasons for the Growth of MNCs
3.4   Control over MNCs
3.5   Multinational Corporations in India
3.6   Indian Multinational Corporations – Growth and Challenges

Unit 4 Globalisation   **(12 Periods)**
4.1   Meaning & Nature of Globalisation
4.2   Advantages and disadvantages of Globalisation
4.3   Foreign market entry strategies for Globalisation
4.4   Globalisation of Indian Business
4.5   Factors favouring Globalisation of Indian Business
4.6   Obstacles to Globalisation of Indian Business
4.7   Second Generation Reforms

Unit 5 International Economic Institutions & Agreements   **(12 Periods)**
5.1   WTO – Objective, Functions, and Benefits

5.2   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   BRICKS

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.

Stock Market Operation

(w.e.f. June 2017)

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

Learning objectives: After studying this course students will in a position to understand -

1. The meaning & application of Indian Capital Market

2. Theoretical as well as practical exposure to online trading and settlement procedure in stock market.

3. The application of computer in online trading and analysis of different investment options.

4. The application of modern software like ODIN, DIET, etc.

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4. Teaching Outcomes: The course will help the students to learn about the concept of Equity and Commodity market in India and also the significance of modern age investment tools t. It may also provide the information to the students for operating in the Capital market such as mutual funds, NBFCs, merchant bankers, stock brokers, etc .It may give an overview of world stock market and its impact upon India's economy.

Unit – I Brief Review of Indian Capital Market   **(12 Periods)**

1.1   Introduction to different market platforms- Primary and Secondary markets.

1.2   Capital and Forward market.

1.3   World market and indices overview.

Unit – II Indian Capital Market regulator- SEBI.   **(12 Periods)**

2.1   Formation of SEBI (Securities and Exchange Board of India)

2.2   Role of SEBI in the Capital Market

2.3   SEBI Act 1992 (Powers and Functions of SEBI).

Unit – III Public Issues and Listing of Companies   **(12 Periods)**

3.1   Procedure of IPOs.

3.2   Listing of Companies in Stock Exchanges.

3.3   Bonus and Buyback of shares.

3.4   Mergers and its effect on shares.

3.5   Dividend and other incomes.

Unit – IV Trading in Capital, Commodity and Forward Market   **(12 Periods)**

4.1   Trading and Investment in Equity Market.

4.2   Trading in Futures and Options (F&O).

4.3   Trading in Commodities.

4.4   Delivery and settlement procedure in equity market**.**

4.5   Depository Participants- CDSL, NSDL.

4.6   Market intermediaries – Brokers, Sub-brokers, and advisors.

Unit – V Practical approach to capital market   **(12 Periods)**

5.1   Trading and D-mat accounts.

5.2   Online and Offline trading.

5.3   Introduction to ODIN software.

5.4   Data Analysis.

5.5   Mutual Funds- SIP, ETFs, etc.

Reference

1.   Prasenjit Paul- How to avoid Loss and Earn in the Stock market,

2.   NCFM study modules published by NSE.

3.   Workbook on Technical Analysis NCFM publication.

4.   N S Zad- Capital Market and Securities Laws- Taxmann Publications.

5.   Sunder Sankaran- Indian Mutual Funds Handbook.

Semester - II

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Department of Commerce
M. Com. I Year (II Semester)
Intellectual Property Law (New)
(w.e.f. June 2017)

No. of Periods Per Week : 05   Max. Marks:100
Course Code : P-IPL-214   Credits – 05

Learning objectives:
1. To introduce the subject matter of Intellectual Properties Recognized under TRIPs.
2. To enable the students to understand the legal provisions relating to selected Intellectual Property Rights

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Teaching Outcomes : The course would help the students to know about the various provisions of selected intellectual property laws. This would enable the students to apply this knowledge in protecting the intellectual property, which are universal applications. It would help the students to know about the legal remedies available to an aggrieved party in case of infringement of intellectual property right.

Unit : 1. Patents Act,1930.   **(14 Periods)**
Basic Concepts of Patent: Meaning, Advantages of Patent, Types of Patents. *Protectable Subject Matter:* What can be Patentable, What are not Patentable under the Act? Life of Patent. Procedure for Registering Patent. Rights and Duties of Patentee. Transfer of Patent. Infringement of Patents, Action for Infringement, Patent Agents.

Unit : 2. Trade Marks Act,1999.   **(12 Periods)**
Meaning and Definition of Trade Mark, Functions of Trade Mark, Essentials of Trade Mark. *Registration of Trade Mark*: Property in Trade Mark, Marks which are Registrable, Basic Principles of Registration of Trade Marks, Procedure of Registration of Trade Mark. Infringement of Trade Marks: Forms of Infringement, Suit for Infringement, Relief in Suits for Infringement, Types of Relief. Licensing in Trade Mark, Registered User, Certification of Trade Marks.

Unit : 3. Copy Right Act,1957:   **(12 Periods)**
Meaning and Nature of Copy Right, Characteristics of Copy Right. Subject Matter of Copy Right, Term of Copy Right ,Author and Ownership of Copy Right. Assignment and License of Copy Right, Registration of Copy Right, Infringement of Copy Right, Remedies against Infringement.

Unit 4 . Geographical Indications of Goods(Registration and Protection) Act, 1999.   **(12 Periods)**
Concept and Definition of Geographical Indication, Distinction between Geographical Indication and Trade Mark, Distinction between Geographical Indication and Collective Marks, Prohibited Geographical Indications, Registration of Geographical Indications, Register of Geographical Indications, Rights Conferred by Registration, Infringement and its Remedies.

Unit 5 .The Protection of Plant Varities and Farmer's Rights Act, 2001.   **(10 Periods)**
Definition of Farmer, Persons Who can apply for Registration, What can be Registered and What cannot be Registered under the Act? Procedure for Application of Registration, National Register of Plant Varieties, Rights on Breeders, Rights on Researchers, Farmers Rights, Compulsory License, Infringement of Rights and its Remedies.

References :
1. P.Narayanan, Intellectual Property Law,Eastern Law House, Kolkata 700 013.
2. V.S.Datey,Students' Guide to Economic Laws, Tax-Mann Allied Services, New Delhi.
3. B.L. Wadehra,Patents,Trade Marks, Copy Right,Geographical Indications, Universal Law Publishing company, Delhi,110 033.
4. M. M.S. Karki,Intellectual Property Rights,AtlanticPublishers,New Delhi, 110 022.
5. Dr.Sreenivasulu.N.S Intellectual Property rights, Regal Publications New Delhi,110 027.
6. E.T.Lokganathan, Intellectual PropertRights,New Century Publications, New Delhi.

Department of Commerce
M.Com F.Y (Sem. II)
E-Commerce
(W.e.f June - 2017)

No. of Periods per week: 05   Max. Marks: 100
Course Code: P-ECO-216   Credits: 05

Learning Objectives:
i) To acquaint the students with the Electronic Business development & its process in India.
ii) To provide basic idea about various developing strategies and plans to adopt the Electronic mode of Commerce in Indian economy.
iii) To enable students to apply the ideas for Electronic Commerce, M Commerce & E Banking and its development in India.

Teaching Outcomes: The course offers to the post graduate students to learn about the various strategies of economic development in newly electronically developing Indian economy. It may further help the students for pursuing to qualifying cum competitive exams like NET, SET, MPSC, UPSC etc.

Unit 1 Introduction to Electronic Commerce   **(12 Periods)**
1.1   Definitions
1.2   Need to Study E-Commerce
1.3   Unique features of E-Commerce
1.4   Difference between E-Commerce & E-Business
Unit 2 E-Commerce Business Modules   **(12 Periods)**
2.1   B2B
2.2   B2C
2.3   C2B
2.4   C2C
2.5   B2G (Business to Government)
2.6   B2E (Business to Employee)
2.7   Elements of E Commerce
Unit 3 E-Commerce Utilities   **(12 Periods)**
3.1   Electronic Payment System
3.2   E Commerce Security
3.3   Technology Solution
3.4   Electronic Markets
Unit 4 Introduction to M-Commerce   **(12 Periods)**
4.1   Introduction
4.2   Emerging Application
4.3   Different Players in M Commerce
4.4   M-Commerce Life Cycle
4.5   M-Commerce Application
4.6   Difference between M Commerce & E Commerce
Unit 5 E-Banking & Financial Services   **(12 Periods)**
5.1   Introduction to Banking System
5.2   Technology in Banking
5.3   Internet Banking in India
5.4   Mobile Banking in India
5.5   Online Banking Demo
Reference Books:-
1.   E-Commerce –

2.   W-Commerce, Strategy, Technologies & Application – David Whitley, Tata McGraw-Hill Edition
3.   E-Commerce - Concept, Models, Strategies by – G.S.V. Murthy
4.   E-Commerce – Kenneth C Laudon and Carol Guercio Traver
5.   E-Commerce – Kamlesh K Bajaj &Debjani Nag
6.   Fundamentals of Banking – Dr MukundMahajan
7.   Indian Banking Industry – Poverty & Development – Choudhary, Parmit
8.   Mobile Portals: The Development of M-Commerce Gateways, Irvine Clarke & Theresa B Flaherty (James – Madison University)
9.   Nansi Shi "Mobile Commerce Application" IGI Global 2004

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Dept. of Commerce
M.Com. F.Y. (Sem. II)
Human Resource Management
(w.e.f. June 2017)

No. of Periods Per Week : 05   Max. Marks : 100
Course Code : P-HRM-215   Credits : 05

Objectives of the Course:
1. To familiarize students with the concept of Job Design, Job Analysis and Job Description etc.
 2. To understand the theories of human resource management and to understand the various related aspects.
3. To equip the students with the recruitment, selection and managerial developments.
4. To motivate the students use the various techniques like recruitment, selection, training for the organization and developments of HR.
5. To enrich students for application of modern Human resource management techniques.

Teaching Outcomes: This course will help students to learn about the theoretical concept relating to Human Resource Management. It will further help to apply the tools and techniques of Human Resource Management for the development of HR. It will develop skills among students to acquire and develop the required human resources for business and others.

Unit I Introduction Human Resource Management   **(12 Periods)**
1.1   Meaning, Objectives & Scope
1.2   Importance and Functions
1.3   Types of Organization
1.4   Problems and Challenges of Human Resource Management
1.5   Qualities of Good Human Resource Manager
Unit II Job Design, Job Analysis and Job Description   **(12 Periods)**
2.1   Job Design, Job Rotation, Job Enlargement & Job Enrichment
2.2   Stages and Guidelines of Job Enrichment
2.3   Job Analysis – Meaning & Process
2.4   Tools & Techniques of Job Analysis
2.5   Job Description : Features & Stages
Unit III Recruitment and Selection   **(12 Periods)**
3.1   Meaning and Objectives of Recruitment
3.2   Techniques of Recruitment
3.3   Employee Selection – Meaning & Process
3.4   Sources of Internal and External Recruitment
3.5   Decision of Selection & Factor affecting it
Unit IV Training and Development   **(12 Periods)**
4.1   Training - Concept and Importance
4.2   Steps in Training
4.3   Types and Methods of Training
4.4   Development – Concept and Need
4.5   Techniques of Management Development
Unit V Performance Appraisal, Job Evaluation and Employee Turnover   **(12 Periods)**
5.1   Performance Appraisal – Concept and Purposes
5.2   Process of Performance Appraisal
5.3   Methods of Performance Appraisal
5.4   Problems of Performance Appraisal
5.5   Job Evaluation - Objectives and Methods
5.6   Concept of employee turnover and Human Resource Accounting (AS-15)
Reference Books :

1) C.B.Gupta – Human Resource Management, Sultan Chand & Sons, New Delhi.
2) Teresa Gomes Dcruze – Human Resource Management – Dominant, New Delhi.
3) L.M.Prasad – Human Resource management, Sultan Chand & Sons, New Delhi.
4) Tripathi – Personnel Management, Sultan Chand & Sons, New Delhi.
5) C.B.Memoria – Personnel Management, Himalaya Publishers, New Delhi.
6) P. SubbaRao – Human Resource Management
7) Anjali Ghanekar - Human Resource Management

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Department of Commerce
M.Com. F.Y. (Semester II)
Advanced Taxation
(w.e.f. June 2017)

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

Learning objectives: After studying this course students will be in a position to -
1.   To acquaint with concepts of Corporate Tax Planning and its management.
2.   To know the procedure and practice of Service Tax.
3.   Computation of taxes and filing of tax returns.

Teaching Outcomes:

1. This course helps the students to learn about the concepts of Direct and Indirect Taxes.

2. Computation of Partnership Firm Income.

3. The students would be aware about the role of taxation in economic decision-making and financial reporting.

4. The student would be able to identify various provisions relating to Direct and Indirect Taxes.

Chapter I : Introduction :   **(12 Periods)**
1.1   Basis of charge
1.2   Finance Bill and Finance Act 2016
1.3   Definitions under IT Act
1.4   Structure of IT Authorities
1.5   Tax Payments (Advance Tax, TDS, TCS, etc.)

Chapter II : Taxation of Companies   **(12 Periods)**
2.1   Meaning
2.2   Computation of Total Income
2.3   Deductions from GTI (Section 10 and 80)
2.4   Set off and carry forward of losses
2.5   Minimum Alternate Tax
2.6   Numeric Problem

Chapter III : Service Tax – Theory   **(12 Periods)**
3.1   Background, Constitutional Authority and Basics (Tax rates, Due dates, Returns, Payments, SSP, Definitions, etc.
3.2   POP of service, declared list
3.3   POT Rules and Negative List
3.4   Exemption under ST
3.5   CENVAT Credit

Chapter IV : Service Tax – Numeric Problems and Case Studies   **(12 Periods)**
4.1   7-8 Numeric problems on each topic
4.2   Latest case studies in Service Tax

Chapter V : Taxation of Partnership Firm   **(12 Periods)**
5.1   Introduction to Partnership in India
5.2   Computation of Gross Total Income of Partnership Firm
5.3   Calculation of Interest and Remuneration payable to partners
5.4   Assessment of partners
5.5   Due date for filling of return of Firm and Partners

References :
1.   Direct Taxes : Laws and Practice, Singhania V.K., Taxman's Publication, New Delhi.
2.   Income Tax Law and Accounts, H.C.Mehrotra and S.P. Goyal, SahityaBhawan Publication, Agra
3.   For regular Amendments students may refer monthly published book on taxation, i.e. VyapariMitra.