



Shiv Chhatrapati Shikshan Sanstha's
Rajarshi Shahu Mahavidyalaya (Autonomous),
Chandra Nagar, Latur (Maharashtra)

MASTER OF COMMERCE
M.Com. First Year
(Semester - I & Semester - II)

Course Curriculum
(w.e.f. June 2022)

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
Faculty of Commerce
Department of Accounts and Applied Statistics
M. Com. I Year (Sem. I)
Advanced Statistical Techniques (w.e.f. June 2022)

No. of Periods Per Week: 05

Marks: 100

Course Code: P-AST-114

Credits: 04

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 Pearson'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 Faculty of Commerce
Department of Business Studies
M. Com. I Year (Sem. I)

Organizational Behaviour (w.e.f. June 2022)

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 as 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 Models of Organizational Behaviour-Autocratic, Custodial, Supportive, Collegial, System.
- 1.5 Challenges and Opportunities of Organizational Behaviour
- 1.6 International Organizational Behaviour

Unit II: Foundations of Individual Behaviour.

(12 Lectures)

- 2.1 Personality - Meaning, Determinants of Personality and Types.
- 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 its importance
- 3.2 Types of Groups
- 3.3 Stages of group development
- 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.
- 5.6 Transactional Analysis-Key ideas, Application and its benefits.

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 2022) (CBCS Pattern)

No. of Periods Per Week: 05

Marks: 100

Course Code: U-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: After completion of this course 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 to Managerial Economics:

(12 Lectures)

- 1.1 Nature, Scope of Managerial Economics, Role and Responsibility of a Managerial Economist.
- 1.2 The fundamental concepts of Managerial Economics.
- 1.3 Theory of the firm and the Concept of Profit and Wealth Maximization, Role of profits.

Unit II : Demand and Supply Analysis:

(12 Lectures)

- 2.1 Theory of Demand – concept, determinants of Demand.
- 2.2 Demand Function and econometric techniques.
- 2.3 Theories of Supply-concept, determination, analysis, supply function.
- 2.4 Elasticity of Demand- concept, measurement.
- 2.5 Demand forecasting.

Unit III : Production and Cost Analysis:

(12 Lectures)

- 3.1 Law of Returns and Law of Variable Proportions.
- 3.2 Analysis and costs estimation - Economic Concept of Cost, Revenue Different Types of Cost.
- 3.3 Managerial use of cost function; Production function and Cost function - long run and short run total cost.
- 3.4 Production and cost-Return to scale cost curves.

Unit IV : Pricing Under Various Markets :

(12 Lectures)

- 4.1 Perfect Competition, Monopoly, Monopolistic competition, oligopoly, Cartels.
- 4.2 Price discrimination, Pricing Strategies, Measurement of Monopoly Power.
- 4.3 Profit Policy: Break Even analysis, Profit Forecasting.

Unit V : Economic efficiency and Pareto optimality

(12 Lectures)

- 5.1 Notion of Pareto optimality and economic efficiency.
- 5.2 Pareto Criterion of social welfare.
- 5.3 Marginal conditions of Pareto optimality
- 5.4 The optimum distribution of products amongst the consumers.
- 5.5 Efficiency in exchange
- 5.6 Optimum allocation of factors.
- 5.7 Pareto efficiency in production.
- 5.8 Optimum direction of production.
- 5.9 Efficiency in product.

Reference Books:

1. H.L. Ahuja, Managerial Economics, S. Chand Publication.
2. T.R. Jain, O.P. Khanna :- Business Economics, V. K. Publications, New Delhi.
3. K. Jothi Sivagnanam and R. Shrinivasan : Business Economics, Tata McGraw Hill Publications, New Delhi,
4. Varshney & Maheshwari : Managerial Economics, Sultan Chand & Sons, New Delhi.
5. Prasad, Sinha, Managerial Economics- Pragati Publishing, Meerut.
6. G. S. Gupta, Managerial Economics Tata Mc Graw Hill Publishing, New Delhi.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Business Studies
M.Com. I Year (Semester- I)
International Business Environment (w.e.f. June 2022)

No. of periods per week: 05
Course Code: P-IBE-117

Marks - 100
Credits - 05

Learning Objectives:

- 1) To study the various environmental factors affecting international business operations.
- 2) To understand various sources / forms of FDI and FIL.
- 3) To understand the effect of LPG policy on Indian Economy.
- 4) To learn the functioning of foreign exchange and its mechanism.
- 5) To know the various international economic institutions and agreements.

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 the functioning of MNCs & how the Indian economy is affected by MNCs.
- 4) Understand the Mechanism of Foreign Exchange and Convertibility of Rupee.
- 5) 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 Multinational Corporations (12 Lectures)

- 3.1 Concept and Definitions of Multinational Corporations
- 3.2 Determinants of Multinational Corporations
- 3.3 Foreign Market Entry Strategies
- 3.4 Pricing and Regulations for Multinational Corporations
- 3.5 Top 20 Multinational Corporations in India
- 3.6 Indian Multinational Corporations – Growth and Challenges

Unit 4 Foreign Exchange (13 Lectures)

- 4.1 Exchange Rate & Its Mechanism
- 4.2 Foreign Exchange Risk Management
- 4.3 Transfer of International Payments
- 4.4 Convertibility of Rupee
- 4.5 Current & Capital Accounts

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.Aswhathappa&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 2022)
Course Titled: Fundamentals of Marketing Management

No. of periods per week: 05

Course Code: P-MAM-118

Marks : 100

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 recent issues and developments in marketing .

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: Distribution Decision and Promotion Decision

(11 Lectures)

- 4.1 Meaning, definition and important channel of distribution.
- 4.2 Functions of channel distribution.
- 4.3 Retailing – types of retail formats.
- 4.4 Determinants of promotion mix.
- 4.5 Factors influencing promotion mix.

Unit V : Recent Issues and Developments in Marketing

(12 Lectures)

- 5.1 Social Marketing
- 5.2 Direct Marketing
- 5.3 Online Marketing
- 5.4 Green Marketing
- 5.5 Marketing Ethics

Reference Books:

1. Dr.C.B.Gupta & Dr.N.Rajan Nair, Marketing Management, Sultan Chand & Sons Publications, New Delhi.
2. P. Kotler, Marketing Management, Prentice Hall Inc.
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 2022)

No. of Periods per Week: 04
Course Code: P-IPL-214

Marks: 100
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.
4. To understand the new current countours in intellectual property.

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, Patent, etc.
3. Understand what is infringement of IPRs.
4. Know the remedies available in case of infringement of IPRs.
5. Understand Government Schemes in IPR, Career Opportunities in Intellectual Property.

Unit I: Patent Act 1970 & Trademark Act, 1999

(18 Lectures)

- 1.1 Introduction to IPR: Meaning & Concept
- 1.2 Basic Concepts of Patent: Meaning, Advantage, Types, Life of Patent
- 1.3 Procedure of Registering Patent: Rights & Duties of Patentee, Patent Agent
- 1.4 Protectable Subject Matter of Patent: Infringement
- 1.5 Meaning & Definition, Functions of trademark
- 1.6 Registration of trademark: Basic Principles, Procedure of Registration Marks which are registerable?
- 1.7 Infringement of trademark: Remedies against infringement

Unit II: Copy Right Act, 1957:

(12 Lectures)

- 2.1 Meaning and Nature of Copy Right, Characteristics of Copy Right.
- 2.2 Subject Matter of Copy Right
- 2.3 Term of Copy Right, Author and Ownership of Copy Right.
- 2.4 Assignment and License of Copy Right, Registration of Copy Right.
- 2.5 Infringement of Copy Right, Remedies against Infringement.

Unit III: Geographical Indications of Goods (Registration & Protection) Act, 1999.

(12 Lectures)

- 3.1 Concept and Definition of Geographical Indication
- 3.2 Distinction between Geographical Indication and Trade Mark, Distinction between Geographical Indication and Collective Mark
- 3.3 Prohibited Geographical Indications.
- 3.4 Registration of Geographical Indications, Register of Geographical Indications.
- 3.5 Rights Conferred by Registration.
- 3.6 Infringement and its Remedies.

Unit IV: Industrial Designs Act, 2000

(10 Lectures)

- 4.1 What is Registerable Design?
- 4.2 What is not Design?
- 4.3 Procedure for Registration of Designs.
- 4.4 Assignment, Transmission, Licenses.
- 4.5 Infringement & Remedies.

Unit V : Current Countour

(08 Lectures)

- 5.1 India's New National Intellectual Property, 2016
- 5.2 Government Schemes in Intellectual Property Rights – Steps towards promoting Intellectual Property Rights
- 5.3 Career Opportunities in Intellectual Property
- 5.4 World Intellectual Property Organisation
- 5.5 Case Study : Turmeric Patent, Dabur India Ltd., GI Darjeeling Tea, Kamat Hotel Trademark.

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.
5. Ahuja V.K.(2017), Law Relating to Intellectual Property Rights India, IN : Lewis Nearest.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Business Studies
M.Com. I Year (Sem. II)
E-Commerce (w.e.f. June 2022)

No. of periods per week: 05

Course Code: P-ECO-215

Marks: 100

Credits: 05

Learning Objectives:

1. To learn about the e-commerce business concepts.
2. To know the advantages and disadvantages of E-Commerce.
3. To understand different e-commerce models.
4. To understand the different applications of e-commerce.
5. 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 the online stock trading with the help of Demat Account.

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 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 Mobile Commerce

(11 Lectures)

- 4.1 Introduction to banking system
- 4.2 Internet banking in India-RTGS, NEFT, ECS, SWIFT.
- 4.3 Meaning and Definition of Mobile Commerce
- 4.4 Types of Mobile Commerce and its applications
- 4.5 Emerging Trends in E-Commerce

Unit V: E-Commerce in Marketing

(12 Lectures)

- 5.1 Website : Concept & Designing website
- 5.2 Internet Advertising
- 5.3 Models of internet advertising
- 5.4 Weaknesses in internet advertising
- 5.5 Case study of successful e-commerce operators – Amazon, Flipkart, OLA, Zomato

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. Ravi Kalakota & Andrew B.Shinston, Electronic Commerce, Pearson Education pte.ltd. Indian Branch, Delhi.

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 2022)

No. of Periods per week: 05

Course Code: P-HRM-216

Marks: 100

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.
5. To know the process & importance of empowerment.

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.
5. Knows the concept & importance of workers participation in management.

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 Meaning and Methods of Job Design
- 2.2 Job Analysis: Meaning, Process and Techniques of Job Analysis
- 2.3 Recruitment: Meaning, 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)

- 3.1 Concept and Importance of Training
- 3.2 Steps involved in Training
- 3.3 Types and Methods of Training
- 3.4 Concept and Objectives of Development
- 3.5 Techniques of Management Development
- 3.6 Difference between Training and Development
- 3.7 Succession Planning – Concept & Steps

Unit IV: Managing Performance and Mobility of Human Resources

(12 Lectures)

- 4.1 Concept and Process of Performance Appraisal
- 4.2 Methods and Problems of Performance Appraisal
- 4.3 Concept and Methods of Job Evaluation
- 4.4 Employee Separation: Concept and Types
- 4.5 Concept and Causes of Attrition
- 4.6 Controlling Measures for Attrition

Unit V: Employee Empowerment & Participation in Management

(12 Lectures)

- 5.1 Meaning and Definition of Empowerment
- 5.2 Elements of Empowerment
- 5.3 Process and Importance of Empowerment
- 5.4 Barriers of Empowerment
- 5.5 Concept & Objectives of Workers Participation in Management
- 5.6 Importance of Workers Participation in Management

Reference Books:

1. C.B. Gupta, Human Resource Management, Sultan Chand and Sons, New Delhi.
2. L. M. Prasad, Human Resource Management, Sultan Chand and Sons, New Delhi.
3. Tripathi, Personal Management, Sultan Chand and sons, New Delhi.
4. Anjali Ghanekar, Human Resource Management.
5. P. Subba Rao, Human Resource Management.
6. T.N.Chhabra & Dhanpat Rai, Human Resource Management : Concept & Issues

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Department of Commerce
M.Com. F.Y. (Semester II)
Advanced Taxation (w.e.f. June 2022)

No. of periods per week : 05
Course Code : P-ADT-213

Marks : 100
Credits : 05

Learning objectives: Students will learn -

1. To make aware about provisions of direct tax with regard to IT Act, 1961 and IT Rules, 1962.
2. To make aware about agriculture income, residential status.
3. To understand the provisions and procedure to compute total income.
4. To understand the provision and procedure for set-off & carry forward of losses.
5. To understand the various deductions to be made from gross total income U/s 80-C to 80-U.

Learning Outcome : After studying this paper students will able to identify the technical terms related to direct taxation. They should be able to determine the residential status and compute the taxable income of Company, Firm, AOP/BOI assessee with different residential status. Students will be able to 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, Assessee, Assessment Year, Previous Year, Financial Year, Rounding of Income, Rounding of Tax.
- 1.4 Residential Status of all assessee.
- 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 u/s 80D, 80DD, 80DDB.
- 2.4 Deduction u/s 80TTA, 80TTB
- 2.5 Deduction in respect of Interest Sec. 80E
- 2.6 Deduction u/s 80G, 80GGB, 80GGC.
- 2.7 Deduction u/s 80U

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 2

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

References :

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