

**Curriculum Book  
and  
Assessment and Evaluation Scheme**

based on

**Outcome Based Education (OBE)  
and  
Choice-Based Credit System (CBCS)**

in  
**Master of Commerce  
2 Year Degree Program**

Revised as on 01 August 2023

Applicable w.e.f. Academic Session 2023-24



**AKS University**

Satna 485001, Madhya Pradesh, India

**Faculty of Commerce and Financial Studies  
Department of Commerce**

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I am thrilled to observe the updated curriculum of the Commerce Department for M. Com Program, which seamlessly integrates the most recent technological advancements and adheres to the guidelines set forth by UGC and Higher education. The revised curriculum also thoughtfully incorporates the directives of NEP-2020 and the Sustainable Development Goals.

The alignment of course outcomes (COs), Programme Outcome (POs) and Programme specific outcomes (PSOs) has been intricately executed, aligning perfectly with the requisites of NEP-2020 and NAAC standards. I hold the belief that this revised syllabus will significantly enhance the skills and employability of our students.

With immense satisfaction, thereby present the revised curriculum for the M. Com program for implementation in the upcoming session.

Date: 01 August 2023

Er. Anant Soni  
Pro Chancellor & Chairman  
AKS University, Satna

## From the Desk of the Vice-Chancellor

AKS University is currently undergoing a process to revamp its curriculum into an outcome-based approach, with the aim of enhancing the teaching and learning process. The foundation of quality of quality education lies in the implementation of a curriculum that aligns with both societal and industrial needs, focusing on relevant outcomes. This entails dedicated and inspired Faculty members, as well as impactful industry internships.



Hence, it is of utmost importance to begin this endeavor by crafting an outcome-based curriculum in collaboration with academia and industry experts. This curriculum design should be informed by the latest technological advancements, market demands, the guidelines outlined in the National Education Policy (NEP) of 2020, and sustainable goals.

I'm delighted to learn that the revised curriculum has been meticulously crafted by the Commerce Department, in consultation with an array of experts from the commerce industry, research institutes, and academia. This curriculum effectively integrates the principles outlined in the NEP-2020 guidelines, as well as sustainable goals.

The curriculum goes beyond theoretical learning and embraces practical applications by incorporating the utilization of accounting management and taxation in the business and manufacturing industry. To enhance students' skills, the curriculum integrates Hands-On Training, industrial visits, and On-Job Training experiences, research and progress. This well-rounded approach ensures that students receive a comprehensive education, fostering their skill development and preparing them for success in the field of commerce.

I am confident that the updated curriculum for commerce will not only enhance students' technical skills but also contribute significantly to their employability. During the process of revising the curriculum, I am pleased to observe that the Commerce department has diligently adhered to the guidelines provided by the UGC and Higher education. Additionally, they have maintained a total credit requirement of 80 for the M. Com program.

It's worth noting that curriculum revision is an ongoing and dynamic process, designed to address the continuous evolution of technological advancements and both local and global concerns. This ensures that the curriculum remains responsive and attuned to the changing landscape of education and industry.

AKS University warmly invites input and suggestions from industry experts and technocrats and Alumni students to enhance the curriculum and make it more student-centered. Your valuable insights will greatly contribute to shaping an education that best serves the needs and aspirations of our students.

01 August 2023  
AKS University, Satna

Pro. B.A. Chopade  
Vice Chancellor

## Preface

As part of our commitment to ongoing enhancement, the Department of Commerce reviews and update its M. Com program curriculum every two years. Through this process, we ensure that the curriculum remains aligned with the latest technological advancements, as well as local and global industrial and social demands.

During this procedure, the existing curriculum for the M. Com Program undergoes evaluation by a panel of technocrats, industry specialists, and academics. Following meticulous scrutiny, therevisedcurriculumhasbeenformulatedandissetto be implemented starting from August 01, 2023. This implementation is contingent upon the endorsement of the curriculum by the University's Board of Studies and Governing Body.

This curriculum closely adheres to the UGC and NEP 2020 model syllabus distributed in May 2023. It seamlessly integrates the guidelines set forth by the Ministry of Higher Education, Government of India, through NEP- 2020, as well as the principles of Sustainable Development Goals. In order to foster the holistic skill development of students, a range of practical activities, including Hands-On Training, Industrial Visits, Project planning and execution, Report Writing, Seminars, and Industrial On-Job Training, have been incorporated. Furthermore, in alignment with UGC directives, the total credit allocation for the M. Com program is capped at 80 credits.

To ensure a comprehensive learning experience, detailed evaluation schemes and rubrics have also been meticulously provided.

For each course, a thorough mapping of Course Outcomes, Programme Outcomes, and Programme Specific Outcomes has been undertaken. As the course syllabus is being meticulously developed, various elements such as session outcomes, laboratory instruction, classroom instruction, self-learning activities, assignments, and mini projects are meticulously outlined.

We hold the belief that this dynamic curriculum will undoubtedly enhance independent thinking, skills, and overall employability of the students.

AKS University  
01 August 2023

Dr. Harshwardhan Shrivastava  
Dean  
Faculty of Commerce and Financial Studies

## **MODEL CURRICULAM**

### **AKS UNIVERSITY SATNA M.P. DEPARTMENT OF COMMERCE**

#### **Faculty of Commerce and Financial Studies**

#### **INTRODUCTION**

The AKS University follows the Choice Based Credit System (CBCS) and NEP 2020 which is a proven, flexible mode of learning in higher education which facilitates a student to have guided freedom in selecting his/her own choices of courses in the curriculum for completing a degree program. This is coupled with a focus on Project Based Learning and Industrial Training to enable the students become eligible and fully equipped for employment in industries, higher studies or entrepreneurship.

#### **VISION**

The Commerce Department determined to become outstanding in offering Commerce Education courses (B.Com. & M.Com.) in Satna M.P. for students to inculcate the fundamentals of Business, Commerce, Banking and Finance to cater the dynamic needs of the business world by generating professional in the field of commerce

The Department is committed to integrate all facets of commerce and management to educate and train innovative and competent human resource globally suitable for industry, business and service sector and to equip and encourage them to start their own ventures in urban or rural areas benefitting both the classes and masses.

#### **MISSION**

We are dedicated to secure and deliver knowledge through teaching, research and extension; and to seek continuous improvement in the quality of education to remain globally competitive.

**M1:** To accentuate quality education with a strong the foundation of business and commerce concepts for students to excel and enhance analytical skills essential in the field of commerce.

**M2:** To establish an industry-academia interface for generating futuristic opportunities for the students in diverse areas of finance, commerce, and banking.

**M3:** To create academic excellence to nurture accounting skills, team spirit, leadership qualities, in ace professionals to meet the challenges of the business world

**M4:** To accelerate the advanced learning process using state-of-the-art facilities.

### **Programme Educational Outcome / Programme Outcome / Programme Specific Outcome**

The Master of Commerce (M.Com.) course is designed to provide competencies in basic commerce discipline as also impart requisite skills in problem solving, leadership, communications, decision making in organizations with appropriate subjects covering areas of economics, accounting, business management, human resource, taxation, marketing management and Information Technology.

The course structure will definitely equip the students to accept the challenges of globalization and constant change and will enable them to be well placed in business, academics and administration in the country as well as abroad.

### **PROGRAMME EDUCATIONAL OUTCOME**

Upon completion of the M.Com. program of AKS University, the graduates will be able to:

**PEO 1:** To have successful career in public/private organization in the field of Accounting, Taxation, Banking and Finance and other related fields also plan and develop the start-ups and entrepreneurial ventures independently through skills developed during the tenure of degree.

PEO 1: To achieve professional growth by applying analytical and research skills in order to identify and resolve problems in complex situations.

PEO 2: To lead the diverse teams and small groups to achieve the common goals of the organization.

PEO 4: To become a lifelong learner by applying the knowledge acquired from the program to develop new approaches or create new knowledge.

PEO 5: To develop a roadmap for personal growth and accomplishment while simultaneously pursuing socially responsible just outcomes in personal and professional life.

PEO 6: Pursue higher education and advance research in the field of commerce, business and finance with the clear understanding of basic concepts required for the same.

PEO 7: Display practical skills, required to work as tax consultant, audit assistant and other financial supporting services and Also Display skills in ethical analysis and decision making with empathy and respect for core human values.

### **PROGRAMME OUTCOME**

Upon completion of the M.Com. program of AKS University, the graduates will be able to:

**PO 1:** Commerce and business-related areas: Demonstrate understanding of the basic concepts, theoretical knowledge and display practical skills used in the different Commerce and business-related areas like Accounting, Taxation, Auditing, Banking, Marketing, Finance, E-Commerce etc.

**PO 2:** Solving the problems: Apply the different tools and techniques in solving the problems related to their field of study in day-to-day situations during their career.

**PO 3:** Profession related scenarios: Critically analyse the different profession related scenarios and situations with clear understanding of the factors contributing to the same.

**PO 4:** Start-ups and entrepreneurial ventures: Plan and develop the start-ups and entrepreneurial ventures independently through skills developed during the tenure of degree.

**PO 5:** Leadership qualities: Demonstrate leadership qualities required to lead the diverse teams and small groups to achieve the common goals of the organization and effectively work with the different groups like gender, age, ethnicity, cultural background, academic background.

**PO 6:** Communication through different modes: Effectively communicate through different modes and forms of communication while working as a member of team in the organization at different levels.

**PO 7:** Advance research in the field of commerce: Pursue higher education and advance research in the field of commerce, business and finance with the clear understanding of basic concepts required for the same.

**PO 8:** Decision making: Display skills in ethical analysis and decision making with empathy and respect for core human values.

**PO 9:** Pathways programmes: Apply the different preparation courses or pathways programmes like Hindi Literature using it as a lens to understand society. demonstrate yoga in scientific way to improve positive health. English for abilities in grammar, oral skills, reading, writing and study and evaluate the global scale of environmental problems.

**PO10:** Environment & sustainability: Understand the impact of the professional Commerce solutions in social and environmental contexts, and demonstrate the knowledge need for sustainable development

### **PROGRAMME SPECIFIC OUTCOME**

After completion of this programme the students were specifically able to:

**PSO 1:** Paraphrase the field of E Commerce and digital platforms.

**PSO 2:** Articulate in the area of corporate sectors and its operations.

**PSO 3:** Enhance the skills of Entrepreneurial attitude and create an impact on social life.

**PSO 4:** Demonstrate knowledge in setting up e-commerce platforms and/or acquiring jobs in an e-commerce related field.

**PSO 5:** Design the system and processes essentially required for e-commerce and e-business local and global level



## GENERAL COURSE STRUCTURE & THEME

### 1. Definition of Credit

|                                |          |
|--------------------------------|----------|
| 1 Hr. Lecture (L) per week     | 1 Credit |
| 1 Hr. Tutorial (T) per week    | 1 Credit |
| 2 Hours Practical (P) per week | 1 Credit |

### 2. Range of Credits:

In the light of the fact that a typical Model Two-year Post Graduate degree program in commerce has 80 the total number of credits is kept 80 in PG Course of Commerce.

### Components of the Curriculum

(Program curriculum grouping based on course components)

| Sl No | Course Component  | % of total number of credits of the Program | Total number of Credits |
|-------|---|---|-------------------------|
| 1     | Program Core (major) Accounting (PCA)   | 31.25                                       | 25                      |
| 2     | <ul style="list-style-type: none"> <li>Program Core (major) Management (PCM)</li> </ul> | 27.50                                       | 22                      |
| 3     | Program Core (major) Economics (PCE)  | 10.00                                       | 08                      |
| 4     | Open Electives (OEC)  | 25.00                                       | 20                      |
| 5     | Project minor (Pm)  | 6.25  | 05                      |
|       |   |   |                         |
|       | Total   | 100.00                                      | 80                      |

### General Course Structure and Credit Distribution Curriculum of M. Com

| Semester - I            |         | Semester - II                |         |
|-------------------------|---------|------------------------------|---------|
| Course Title            | Credit  | Course Title                 | Credit  |
| 1. Management Concepts  | 3-2-0=4 | 1. Corporate Legal Framework | 3-2-0=4 |
| 2. Business Environment | 3-2-0=4 | 2. Organisational Behaviour  | 3-2-0=4 |

|                                       |         |   |         |
|---------------------------------------|---------|---|---------|
| 3.Advanced Accounting                 | 4-1-0=5 | 3. Advanced Statistical Analysis          | 4-1-0=5 |
| 4.Cost Analysis and Control           | 4-1-0=5 | 4.Functional Management                   | 4-1-0=5 |
| Total Credit                          | 18      | Total Credit                              | 18      |
| Semester -III                         |         | Semester - IV                             |         |
| Course Title                          | Credit  | Course Title                              | Credit  |
| 1.Manage rial Economics               | 4-1-0=5 | 1.Advertising and Sales Management        | 4-1-0=5 |
| 2.Tax Planning and Management         | 4-1-0=5 | 2. Consumer Behaviour                     | 4-1-0=5 |
| 3 Entrepreneurship Skill Development  | 3-2-0=4 | 3 Rural and Agricultural Marketing        | 4-1-0=5 |
| 4 Accounting for Managerial Decisions | 4-1-2=5 | 4 International Marketing                 | 4-1-0=5 |
|                                       |         | 5 Dissertation/Project Report & Viva Voce | 5       |
| Total Credit                          | 19      | Total Credit                              | 25      |

**Course code and definition:**

L = Lecture

T = Tutorial

P = Practical

C = Credit

FP RW = Field Project/ Apprenticeship / Internship/Research work

Course level coding scheme:

Three-digit number (odd numbers are for the odd semester courses and even numbers are for even semester courses) used as suffix with the Course Code for identifying the level of the course. Digit at hundred's place signifies the year in which course is offered. e.g.

101, 102 ---etc. for first semester.

201, 202 ---etc. for second semester.

301, 302 ---etc. for third semester.

401. 402--- etc. for Fourth semester

### Category-wise Courses

#### PROGRAM MAJOR COURSE [Core Course]

(i) Number of Core Courses:4

Credits:18

| Sl.            | Code No. | Subject                             | Semester | Credits |
|----------------|----------|-------------------------------------|----------|---------|
| 1              | 40MT 101 | Management Concepts                 | 1        | 3-2-0=4 |
| 2              | 40MT102  | Business Environment                | 1        | 3-2-0=4 |
| 3              | 40MT103  | Advanced Accounting                 | 1        | 4-1-0=5 |
| 4              | 40MT104  | Cost Analysis and Control           | 1        | 4-1-0=5 |
| 5              | 40EC201  | Corporate Legal Framework           | 2        | 3-2-0=4 |
| 6              | 40MT202  | Organizational Behaviour            | 2        | 3-2-0=4 |
| 7              | 40MS203  | Advanced Statistical Analysis       | 2        | 4-1-0=5 |
| 8              | 40MT204  | Functional Management               | 2        | 4-1-0=5 |
| 9              | 40EC301  | Managerial Economics                | 3        | 4-1-0=5 |
| 10             | 40TP302  | Tax Planning and Management         | 3        | 4-1-0=5 |
| 11             | 40EN303  | Entrepreneurship Skill Development  | 3        | 3-2-0=4 |
| 12             | 40AC304  | Accounting for Managerial Decisions | 3        | 4-1-0=5 |
| Total Credits: |          |                                     |          | 55      |

#### NUMBER OF OPEN ELECTIVE COURSES [Elective Course]

(ii) Number of Elective Courses:5

Credits: 25

| Sl.            | Code No. | Subject                                    | Semester | Credits |
|----------------|----------|--|----------|---------|
| 1              | 40MM401  | Advertising and Sales Management           | 4        | 4-1-0=5 |
| 2              | 40MM402  | Consumer Behaviour                         | 4        | 4-1-0=5 |
| 3              | 40MM403  | Rural and Agricultural Marketing           | 4        | 4-1-0=5 |
| 4              | 40MM404  | International Marketing                    | 4        | 4-1-0=5 |
| 5              | 40MM451  | Dissertations/ Project Report/ & Viva-Voce | 4        | 5       |
| Total Credits: |          |  |          | 25      |

## Semester wise Course Structure

Semester wise Brief of total Credits and Teaching Hours

| Semester      | L  | T       | P  | Total Hour | Total Credit |
|---------------|----|---------|----|------------|--------------|
| Semester -I   | 14 | 2+2+1+1 | 00 | 18         | 18           |
| Semester -II  | 14 | 2+2+1+1 | 00 | 18         | 18           |
| Semester -III | 15 | 1+1+2+1 | 00 | 19         | 19           |
| Semester - IV | 16 | 1+1+1+1 | 05 | 20         | 25           |

**Department of Commerce**  
**Curriculum of M. Com Program**  
**(Revised as on 01 August 2023)**

**Induction Program**

Induction programme for students to be offered right from the start of the first year . It is mandatory.

AKS University has designed an induction program for 1<sup>st</sup> year student, details are below:

- i. Physical activity
- ii. Creative Arts
- iii. Universal Human Values
- iv. Literary
- v. Proficiency Modules
- vi. Lectures by Eminent People
- vii. Visits to local Areas
- viii. Familiarization to Dept./Branch & Innovations

Mandatory Visits/Workshop/Expert Lectures:

- i. It is mandatory to arrange one industrial visit every semester for the students.
- ii. It is mandatory to conduct a One-week workshop during the winter break after fifth semester on professional/ industry/ entrepreneurial orientation.
- iii. It is mandatory to organize at least one expert lecture per semester for each branch by inviting resource persons from industry.

Evaluation Scheme:

1. For Theory Courses:
  - i. The weightage of Internal assessment is 50% and
  - ii. End Semester Exam is 50%The student has to obtain at least 40% marks individually both in internal assessment and end semester exams to pass.
2. For Practical Courses:
  - i. The weightage of Internal assessment is 50% and
  - ii. End Semester Exam is 50%The student has to obtain at least 40% marks individually both in internal assessment and end semester exams to pass.
3. For Summer Internship/Projects/Seminar etc.  
Evaluation is based on work done, quality of report, performance in viva-voce, presentation etc

### Mapping of PEOs with Mission of the Department

|       | M1 | M2 | M3 | M4 |
|-------|----|----|----|----|
| PEO 1 | 1  | 3  | 3  | 1  |
| PEO 2 | 3  | 1  | 3  | 2  |
| PEO 3 | 2  | 3  | 3  | 1  |
| PEO 4 | 3  | 3  | 3  | 3  |
| PEO 5 | 3  | 2  | 2  | 3  |
| PEO 6 | 3  | 3  | 3  | 3  |
| PEO 7 | 3  | 3  | 2  | 3  |

1: Slight (Low), 2: Moderate (Medium),

## Semester Wise Course Details

### AKS UNIVERSITY FACULTY OF COMMERCE & FINANCIAL STUDIES M.Com.(FirstSemester)

| Sr.No | Subject                   | Paper Code | Period |   |   | Credit    |
|-------|---------------------------|------------|--------|---|---|-----------|
|       |                           |            | L      | T | P |           |
| 1     | Management Concepts       | 40MT101    | 3      | 2 | 0 | 4         |
| 2     | Business Environment      | 40MT102    | 3      | 2 | 0 | 4         |
| 3     | Advanced Accounting       | 40AC103    | 4      | 1 | 0 | 5         |
| 4     | Cost Analysis and Control | 40AC104    | 4      | 1 | 0 | 5         |
|       |                           |            |        |   |   |           |
|       | <b>TOTAL</b>              |            |        |   |   | <b>18</b> |

### M.Com.(Second Semester)

| Sr.No | Subject                       | Paper Code | Period |   |   | Credit    |
|-------|-------------------------------|------------|--------|---|---|-----------|
|       |                               |            | L      | T | P |           |
| 1     | Corporate Legal Framework.    | 40EC201    | 3      | 2 | 0 | 4         |
| 2     | Organizational Behavior       | 40MT202    | 3      | 2 | 0 | 4         |
| 3     | Advanced Statistical Analysis | 40MS203    | 4      | 1 | 0 | 5         |
| 4     | Functional Management         | 40MT204    | 4      | 1 | 0 | 5         |
| 5     |                               |            |        |   |   |           |
|       | <b>TOTAL</b>                  |            |        |   |   | <b>18</b> |

**M.Com.( THIRD Semester)**

| Sr.No | Subject                             | Paper Code | Period |   |   | Credit    |
|-------|-------------------------------------|------------|--------|---|---|-----------|
|       |                                     |            | L      | T | P |           |
| 1     | Managerial Economics                | 40EC301    | 4      | 1 | 0 | 5         |
| 2     | Tax Planning and Management         | 40TP302    | 4      | 1 | 0 | 5         |
| 3     | Entrepreneurship Skill Development  | 40EN303    | 3      | 2 | 0 | 4         |
| 4     | Accounting for Managerial Decisions | 40AC304    | 4      | 1 | 0 | 5         |
|       |                                     |            |        |   |   |           |
|       | <b>TOTAL</b>                        |            |        |   |   | <b>19</b> |

**M.Com. (FORTH Semester)  
(Specialization)**

| Sr.No. | Subject                                  | Paper Code            | Period |   |   | Credit    |
|--------|--|-----------------------|--------|---|---|-----------|
|        |  |                       | L      | T | P |           |
| 1      | Specialization -1                        | As Per Specialization | 4      | 1 | 0 | 5         |
| 2      | Specialization -2                        | As Per Specialization | 4      | 1 | 0 | 5         |
| 3      | Specialization -3                        | As Per Specialization | 4      | 1 | 0 | 5         |
| 4      | Specialization -4                        | As Per Specialization | 4      | 1 | 0 | 5         |
| 5      | Dissertations/Project Report & Viva-Voce | As Per Specialization |        |   |   | 5         |
|        | <b>TOTAL</b>                             |                       |        |   |   | <b>25</b> |







# AKS University

Faculty of Commerce and Financial Studies

Department of Commerce  
Curriculum of M.Com.  
(Revised as on 01.08.2023)

## Semester-I

Course Code: 40AC103

Course Title: Advanced accounting

Pre-requisite: Student should have the deep understanding of basic accounting principles, financial accounting, and managerial accounting. Additionally, knowledge of financial statement analysis, accounting for business combinations, and a familiarity with accounting standards like Generally Accepted Accounting Principles (GAAP) can be beneficial.

Rationale: Advanced accounting courses are to provide a deeper understanding of complex accounting concepts and practices. These courses aim to equip students with the skills needed to handle intricate financial transactions, consolidation of financial statements for multiple entities, and the application of advanced accounting standards.

### Course Outcomes:

CO1: To memorize the basic terms, concepts and their application in accounting for business consolidations, and partnership also learn the preparations of financial statements

CO2: Describe the Bank Reconciliation statement, Rectification of errors, types of errors and methods of rectification of accounting for non- profit organization.

CO3: Summarize concepts of accounting from incomplete Records by Net worth method and conversion method, and also conceptualized the aspect of insurance claim and accounting For Insurance Claim.

CO4: To understand the meaning and concept of investment accounting, Preparation of investment account also conceptualized the meaning and concept of voyage account and Preparation of Voyage accounts, Concept of Insolvency, Preparation of Statement of Affairs and Deficiency account

CO5: To understand the concept of Dissolution of partnership Firm Accounting and process in case of Dissolution with insolvency of partner, concept and accounting of including sales of Firm. Concept and Accounting for Amalgamation.



# AKS University

Faculty of Commerce and Financial Studies

Department of Commerce  
Curriculum of M. Com Program  
(Revised as on 01.08.2023)

## Scheme of Studies:

| Category Code | Course Code | Course Title        | Scheme of studies(Hours/Week) |    |    |    |                                 | Total Credits (C) |
|---------------|-------------|---------------------|-------------------------------|----|----|----|---------------------------------|-------------------|
|               |             |                     | CI                            | LI | SW | SL | Total Study Hours (CI+LI+SW+SL) |                   |
| PCA           | 40AC103     | Advanced Accounting | 5                             | 0  | 2  | 1  | 8                               | 5                 |

Legend: CI: Classroom Instruction (Includes different instructional strategies i.e. .Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.



# AKS University

Faculty of Commerce and Financial Studies

## Scheme of Assessment:

### Theory

| Category Code | Course Code | Course Title        | Scheme of Assessment (Marks)                         |   |                  |                              |                       |                               |    |                         |             |
|---------------|-------------|---------------------|--|---|------------------|------------------------------|-----------------------|-------------------------------|----|-------------------------|-------------|
|               |             |                     | Progressive Assessment (PRA )                        |   |                  |                              |                       |                               |    | End Semester Assessment | Total Marks |
|               |             |                     | Class/Homework Assignment 5 number 3 marks each (CA) | Class Test 2 (2 best out of 3) 10 marks each (CT) | Seminar one (SA) | Class Activity any one (CAT) | Class Attendance (AT) | Total Marks (CA+CT+SA+CAT+AT) |    |                         |             |
|               | 40A C103    | Advanced accounting | 15   | 20  | 5                | 5                            | 5                     | 50                            | 50 | 100                     |             |



# AKS University

Faculty of Commerce and Financial Studies

Department of Commerce  
Curriculum of M. Com Program  
(Revised as on 01.08.2023)  
Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1 To memorize the basic terms, concepts and their application in accounting for business consolidations, and partnership also learn the preparations of financial statements

### Approximate Hours

| Item  | Appx Hrs. |
|-------|-----------|
| CI    | 15        |
| LI    | 0         |
| SW    | 2         |
| SL    | 1         |
| Total | 18        |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)   | (SL)   |
|--|------|--|--|
| SO1.1 Understand the Concept and meaning of financial statements |      | Unit 1: Financial statements   |  |
| SO1.2 Learns the Importance and need of financial statements     |      | 1.1 Meaning of Financial statements                                    | 1. Familiarize yourself with accounting principles, concepts, and the accounting equation. |
| SO1.3 Understand how trading and profit and loss account prepare |      | 1.2 Nature of financial statements                                     |  |
| SO1.4 Learning of preparation of balance sheet                   |      | 1.3 Importance of financial statements for various sectors             | 2. Break down income statements, balance sheets, and cash flow statements.                 |
| SO1.5 Find the solution of                                       |      | 1.4 Trading account  | Understand each component and how they relate.   |
|  |      | 1.5 Profit and loss account  |  |
|  |      | 1.6 Balance sheet  |  |
|  |      | 1.7 Difference between profit and loss account and balance sheet       |  |
|  |      | 1.8 Classification of assets and liabilities                           |  |
|  |      | 1.9 Importance of balance sheet  |  |
|  |      | 1.10 Adjustment entries  |  |
|  |      | 1.11 Record of adjustment in profit and loss account and balance sheet |  |
|  |      | 1.12 Cash flow statement   |  |



# AKS University

Faculty of Commerce and Financial Studies

|                             |  |  |  |
|-----------------------------|--|--|--|
| various numerical questions |  | 1.13 Numerical questions<br>1.14 Numerical questions<br>1.15 Numerical questions | 3. Work on case studies that involve analyzing financial statements. This hands-on approach can enhance your practical skills. |
|-----------------------------|--|--|--|

**SW-1 Suggested Sessional Work (SW):**

- a. Assignments: Preparation of financial statements along with adjustment
- b. Mini Project: Create the income statement, balance sheet, and cash flow statement for a specific period
- c. Other Activities (Specify):

**CO.2:** Describe the Bank Reconciliation statement, Rectification of errors, types of errors and methods of rectification of accounting for non- profit organization.

Approximate Hours

| Item  | Appx Hrs. |
|-------|-----------|
| CI    | 15        |
| LI    | 0         |
| SW    | 2         |
| SL    | 1         |
| Total | 18        |

| Session Outcomes (SOs)   | LI | Classroom Instruction (CI)  | (SL)   |
|--|----|---|--|
| SO2.1 Concept , Meaning of bank reconciliation statement                         | .  | Unit-2 Bank reconciliation  |  |
| SO2.2 Understanding the importance and features of bank reconciliation statement |    | 2.1 Meaning of Bank reconciliation statement<br>2.2 Definitions of Bank reconciliation statement<br>2.3 Features of Bank reconciliation statement<br>2.4 Importance of bank reconciliation statement<br>2.5 Causes for the differences in balance | 1. In-depth knowledge of key concepts of banking |
| SO2.3 Understand the causes of difference  |    | 2.5.1 Difference in timing for recording the transaction<br>2.5.2 Error mad by bank or firm while recording the transaction   | 2. Advantages & Importance of                    |



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|   |   |                                      |
|---|---|--------------------------------------|
| <p>in transactions</p> <p>SO2.4 To learn preparation of bank reconciliation statement</p> <p>SO2.5. Items which decrease the pass book balance or increase in cash book Balance</p> | <p>2.7 Preparation of bank reconciliation statement</p> <p>2.8 Method of preparing bank reconciliation statement</p> <p>2.9 Items which increase the pass book balance or decrease in cash book Balance</p> <p>2.10 Items which decrease the pass book balance or increase in cash book Balance</p> <p>2.11 Types of errors</p> <p>2.12 Rectification of errors</p> <p>2.13 Methods of rectification</p> <p>2.14 Accounting for Non-profit organization</p> <p>2.15 Numerical questions</p> | <p>bank reconciliation statement</p> |
|---|---|--------------------------------------|

**SW-2 Suggested Sessional Work (SW):**

- a. Assignments: Discuss about various reasons for the differences in the balance
- b. Mini Project: Obtained the bank statement Look for any errors on the bank statement (e.g., incorrect amounts, double postings).

**C. Other Activities (Specify):**

CO.3: Summarize concepts of accounting from incomplete Records by Net worth method and conversion method, and also conceptualized the aspect of insurance claim and accounting For Insurance Claim

**Approximate Hours**

| Item  | Appx Hours |  |
|-------|------------|--|
| CI    | 15         |  |
| LI    | 0          |  |
| SW    | 2          |  |
| SL    | 1          |  |
| Total | 18         |  |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)   | (SL)   |
|--|------|--|--|
| <p>SO3.1 Meaning and concept of incomplete records</p> <p>SO3.2 Understanding the features and importance of incomplete records</p> <p>SO3.3 Preparation of accounting statement for incomplete records</p> <p>SO3.4 Understanding about</p> |      | <p>Unit-3 Single entry system and insurance claim</p> <p>3.1 Meaning of incomplete records</p> <p>3.2 Features of incomplete records</p> <p>3.3 Reasons for incomplete records</p> <p>3.4 limitations for incomplete records</p> <p>3.5 Statement of affairs</p> <p>3.6 Difference between statement of affairs and balance of sheet</p> <p>3.7 Method of recording transactions</p> | <p>1. Basic understanding of recording transactions</p> <p>2. For insurance claims, understand the documentation</p> |



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|--|---|---|
| <p>Insurance, types, process and methods of insurance claim</p> <p>SO3.5. Difference between statement of affairs and balance of sheet</p> | <p>3.8 Meaning and concepts of insurance</p> <p>3.8.1 Numerical questions</p> <p>3.8.2 Numerical questions</p> <p>3.9 Types of insurance</p> <p>3.10 Principal of insurance</p> <p>3.11 Importance of insurance</p> <p>3.12 Process of insurance claim</p> <p>3.13 Accounting for insurance claim</p> <p>3.14 Numerical questions</p> <p>3.15 Numerical questions</p> | <p>required, the claims process, and how to liaise with insurers for reimbursement or coverage.</p> |
|--|---|---|

### SW-3 Suggested Sessional Work (SW):

- a. Assignments: find the solution of different numerical questions
- b. Mini Project: Integrate an insurance claim feature where users can file a claim. Include fields for incident details, date of the incident, and relevant documentation.
- c. Other Activities (Specify):

CO.4: To understand the meaning and concept of investment accounting, Preparation of investment account also conceptualized the meaning and concept of voyage account and Preparation of Voyage accounts, Concept of Insolvency, Preparation of Statement of Affairs and Deficiency account

#### Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |





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| Session Outcomes (SOs)  | (LI ) | Classroom Instruction (CI)  | (SL)  |
|---|-------|---|---|
| SO4.1 Understanding about the concept and need of Investment account<br>SO4.2 Understand the classification of investment and preparation investment account<br>SO4.3 Understanding about the voyage account and preparation of voyage account<br>SO4.4 Understanding about insolvency account and deficiency account<br>SO4.5. Preparation of statement of affairs |       | Unit-4: Investment account<br>4.1 Meaning and concept of investment accounting<br>4.2 Definitions of Investment<br>4.3 Forms of investment<br>4.4 Classification of investment,<br>4.5 Cost of investment<br>4.6 Compute of carrying amount of investment<br>4.7 Profit and loss on disposal of investment<br>4.8 Preparation of investment account<br>4.9 Meaning and concept of voyage accounting<br>4.10 Expenses for shipping company<br>4.11 Income of shipping company<br>4.12 Specimen of voyage account<br>4.13 Concept of insolvency (Meaning, condition)<br>4.14 Preparation of statement of affairs<br>4.15 Deficiency Account | 1. Utilize online resources, textbooks, and practice problems to reinforce your understanding. Stay updated on accounting standards relevant to investments, and considers joining forums or discussion groups to learn from others in the field.<br>2. Study how shipping companies account for voyage-related costs, including fuel, crew wages, and port charges. Utilize industry-specific resources, textbooks, and case studies to deepen your knowledge. |

SW-4 Suggested Sessional Work (SW):

- a. Assignments: Numerical questions related to investment account, voyage account and deficiency account
- b. Mini Project: Analysis the investment account of any new industry
- c. Other Activities (Specify):

CO.5: To understand the concept of Dissolution of partnership Firm Accounting and process in case of Dissolution with insolvency of partner, concept and accounting of including sales of Firm. Concept and Accounting for Amalgamation.



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## Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)   |
|---|------|---|--|
| SO5.1 Understand about key concepts of dissolution of partnership and partnership firm<br>SO5.2 Analyze the reason for dissolution of partnership and partnership firm<br>SO5.3 Practical/Numerical questions of dissolution of partnership firm<br>SO5.4 Understanding the concept of amalgamation of partnership firm and its methods<br>SO5.5 learning about Sale of partnership firm to a company |      | Unit-5 Dissolution of partnership<br>5.1 Meaning of Dissolution of partnership firm<br>5.2 Meaning and concept of Dissolution of partnership<br>5.3 Reason for Dissolution of partnership firm<br>5.4 Reason for Dissolution of partnership<br>5.5 Dissolution of partnership firm Vs Dissolution of partnership<br>5.6 Settlement of accounts<br>5.7 Accounting process of dissolution of partnership in case of insolvency<br>5.8 Realization account<br>5.9 Revaluation account<br>5.10 Concept and accounting of sales of firm<br>5.11 Meaning and concept of amalgamation<br>5.12 Amalgamation of partnership firm<br>5.13 Conversion of partnership firm into company<br>5.14 Partnership sale to a company<br>5.15 Numerical questions | 1 Start by researching the relevant laws in your jurisdiction, such as partnership acts or business laws. Look into common reasons for dissolution, like mutual agreement or misconduct.<br>2. Understand the legal provisions related to amalgamation in the partnership laws of your jurisdiction. |

### SW-5 Suggested Sessional Work (SW):

- Assignments: Numerical questions and theoretical questions related to dissolution of partnership firm
- Mini Project: Outline the step-by-step process of dissolving a partnership firm.
- Other Activities (Specify):

Brief of Hours suggested for the Course Outcome



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| Course Outcomes   | Class Lecture (Cl) | Sessional Work (SW) | Self Learning (Sl) | Total hour (Cl+SW+Sl) |
|---|--------------------|---------------------|--------------------|-----------------------|
| CO.1: To memorize the basic terms, concepts and their application in accounting for business consolidations, and partnership also learn the preparations of financial statements  | 15                 | 2                   | 1                  | 18                    |
| CO.2: Describe the Bank Reconciliation statement, Rectification of errors, types of errors and methods of rectification of accounting for non- profit organization.   | 15                 | 2                   | 1                  | 18                    |
| CO.3: Summarize concepts of accounting from incomplete Records by Net worth method and conversion method, and also conceptualized the aspect of insurance claim and accounting For Insurance Claim  | 15                 | 2                   | 1                  | 18                    |
| CO.4: To understand the meaning and concept of investment accounting, Preparation of investment account also conceptualized the meaning and concept of voyage account and Preparation of Voyage accounts, Concept of Insolvency, Preparation of Statement of Affairs and Deficiency account | 15                 | 2                   | 1                  | 18                    |
| CO.5: To understand the concept of Dissolution of partnership Firm Accounting and process in case of Dissolution with insolvency of partner, concept and accounting of including sales of Firm. Concept and Accounting for Amalgamation.  | 15                 | 2                   | 1                  | 18                    |
| <b>Total Hours</b>  | <b>75</b>          | <b>10</b>           | <b>05</b>          | <b>90</b>             |

### Suggestion for End Semester Assessment

#### Suggested Specification Table (For ESA)

| CO   | Unit Titles  | Marks Distribution |    |    | Total Marks |
|------|--|--------------------|----|----|-------------|
|      |  | R                  | U  | A  |             |
| CO-1 | To memorize the basic terms, concepts and their application in accounting for business consolidations, and partnership also learn the preparations of financial statements | 01                 | 02 | 03 | 6           |
| CO-2 | To Describe the Bank Reconciliation statement, Rectification of errors, types of errors and methods of rectification of accounting for non-profit organization.            | 01                 | 02 | 03 | 6           |
| CO-3 | Summarize concepts of accounting from incomplete Records by Net worth method and conversion  | 01                 | 02 | 08 | 11          |



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|       |   |    |    |    |    |
|-------|---|----|----|----|----|
|       | method, and also conceptualized the aspect of insurance claim and accounting For Insurance Claim.   |    |    |    |    |
| CO-4  | To understand the meaning and concept of investment accounting, Preparation of investment account also conceptualized the meaning and concept of voyage account and Preparation of Voyage accounts, Concept of Insolvency, Preparation of Statement of Affairs and Deficiency account | 02 | 05 | 06 | 13 |
| CO-5  | To understand the concept of Dissolution of partnership Firm Accounting and process in case of Dissolution with insolvency of partner, concept and accounting of including sales of Firm. Concept and Accounting for Amalgamation.  | 01 | 05 | 08 | 14 |
| Total |   | 06 | 16 | 28 | 50 |

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Financial Accounting will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

| S. No. | Title                      | Author                                   | Publisher                  | Edition & Year                   |
|--------|----------------------------|--|----------------------------|----------------------------------|
| 1      | Advanced Accounts. Vol.-I. | Shukla, M.C., T.S. Grewal and S.C. Gupta | S. Chand & Co.,            | Revised edition 21 editions 2020 |
| 2      | Financial Accounting       | Maheshwari, S.N. and S. K. Maheshwari    | Vikas Publishing House     |                                  |
| 3      | Financial Accounting       | Shukla S.M.                              | Sahitya Bhavan Publication |                                  |



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|---|---|--|------------|--|
|   |   |  | House Agra |  |
| 4 | Lecture note provided by<br>Dept. of Commerce AKS University, Satna . |  |            |  |



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Cos,POs and PSOs Mapping

Course Title: M.com

Course Code: 40AC103

Course Title: Advanced Accounting

| Course Outcomes  | Program Outcomes       |             |            |                                |            |                       |                                  |         |          |                 | Program Specific Outcome  |                                     |                                      |                             |                                 |
|--|------------------------|-------------|------------|--------------------------------|------------|-----------------------|----------------------------------|---------|----------|-----------------|---------------------------|-------------------------------------|--------------------------------------|-----------------------------|---------------------------------|
|  | PO1                    | PO2         | PO3        | PO4                            | PO5        | PO6                   | PO7                              | PO8     | PO9      | PO10            | PSO 1                     | PSO 2                               | PSO 3                                | PSO 4                       | PSO 5                           |
|  | Commerce and business- | Solving the | Profession | Start-ups and entrepreneurship | Leadership | Communication through | Advance research in the field of | Decisio | Pathways | Environment and | Paraphrase the field of E | Articulate in the area of corporate | Enhance the skills of Entrepreneuria | Demonstrate knowledge in e- | Design the system and processes |
| CO.1: To memorize the basic terms, concepts and their application in accounting for business consolidations, and partnership also learn the preparations of financial statements | 3                      | 2           | 1          | 1                              | 1          | 1                     | 3                                | 1       | 1        | 1               | 3                         | 3                                   | 1                                    | 2                           | 1                               |
| CO.2: To Describe the Bank   | 3                      | 2           | 1          | 1                              | 1          | 1                     | 3                                | 1       | 1        | 1               | 2                         | 3                                   | 1                                    | 1                           | 1                               |



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|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Reconciliation statement, Rectification of errors, types of errors and methods of rectification of accounting for non-profit organization   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO.3 To Summarize concepts of accounting from incomplete Records by Net worth method and conversion method, and also conceptualized the aspect of insurance claim and accounting For Insurance Claim. | 3 | 2 | 1 | 2 | 1 | 1 | 3 | 1 | 2 | 1 | 3 | 3 | 2 | 1 | 1 |
| CO.4: To understand the meaning and concept of investment accounting, Preparation of investment account   | 3 | 2 | 1 | 3 | 1 | 1 | 3 | 1 | 1 | 1 | 3 | 3 | 2 | 1 | 1 |



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|  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| also conceptualized the meaning and concept of voyage account and Preparation of Voyage accounts, Concept of Insolvency, Preparation of Statement of Affairs and Deficiency account  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO.5: To understand the concept of Dissolution of partnership Firm Accounting and process in case of Dissolution with insolvency of partner, concept and accounting of including sales of Firm. Concept and Accounting for Amalgamation. | 3 | 2 | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 3 | 1 | 1 |





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Legend: 1–Slight (Low), 2–Medium, 3–High

## Course Curriculum Map:

| POs & PSOs No.                                 | Cos No. & Titles   | SOs No.   | (LI) | Classroom Instruction (CI)   | Self-Learning (SL) |
|--|--|---|------|--|--------------------|
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO-1: To memorize the basic terms, concepts and their application in accounting for business consolidations, and partnership also learn the preparations of financial statements                     | SO1.1,SO<br>1.2,SO1.3<br>,SO1.4,<br>SO1.5         |      | Unit 1. Financial statement<br>1.1,1.2,1.3,1.4,1.5,1.6,<br>1.7,1.8,1.9,1.10,1.11,1.12,1.13,1.14,<br>1.15,                      |                    |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO 2: To Describe the Bank Reconciliation statement, Rectification of errors, types of errors and methods of rectification of accounting for non- profit organization                                | SO2.1,<br>SO2.2,<br>SO2.3<br>SO2.4,<br>SO<br>2.5. |      | Unit-2 Bank reconciliation statement<br>2.1,2.2,2.3,2.4,2.5,2.6, 2.7,<br>2.8,2.9,2.10,2.11,2.12,2.13,2.14<br>2.15,             |                    |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO3:To Summarize concepts of accounting from incomplete Records by Net worth method and conversion method, and also conceptualized the aspect of insurance claim and accounting For Insurance Claim. | SO3.1SO<br>3.2<br>SO3.3<br>SO3.4,<br>SO3.5        |      | Unit-3: Single entry system and insurance claim<br>3.1,3.2,3.3,3.4,3.5,3.6,3.7,<br>3.8,<br>3.9,3.10,3.11,13.12,3.13,3.14,3.15, |                    |



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|--|---|--|--|
| PO1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4, 5 | CO 4: To understand the meaning and concept of investment accounting, Preparation of investment account also conceptualized the meaning and concept of voyage account and Preparation of Voyage accounts, Concept of Insolvency, Preparation of Statement of Affairs and Deficiency account | SO4.1SO<br>4.2SO4.3<br>SO4.4,<br>SO4.5 | Unit-4: Investment Account<br>4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,<br>4.9,4.10,4.11,4.12,4.13,4.14,<br>4.15,                     |
| PO1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4, 5 | CO 5: To understand the concept of Dissolution of partnership Firm Accounting and process in case of Dissolution with insolvency of partner, concept and accounting of including sales of Firm. Concept and Accounting for Amalgamation.  | SO5.1SO<br>5.2SO5.3<br>SO5.4<br>SO5.5  | Unit 5: Dissolution of the<br>Partnership Firm<br>5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,<br>5.9,5.10,5.11,5.12,5.13,5.14,<br>5.15, |

### Curriculum Development Team:

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2. Dr. Aslam Sayeed , Associate Dean , Department of Commerce, AKS University, Satna (M.P.).
3. Dr. Dharendra Ojha , HoD, Department of Commerce, AKS University, Satna (M.P.).
4. Dr. Bharat Kumar Soni, Department of Commerce, AKS University, Satna (M.P.).
5. Shree Krishan Jha, Department of Commerce, AKS University, Satna (M.P.).



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Faculty of Commerce and Financial Studies

Department of Commerce  
Curriculum of M.Com.  
(Revised as on 01.08.2023)  
Semester-I

|                |  |
|----------------|--|
| Course Code:   | 40MT102  |
| Course Title:  | Business Environment   |
| Pre-requisite: | Understanding of the core concepts of Business Environment, Economic Environment of Business, Political and Legal environment, Socio -Cultural international Business and Technological Environment. |
| Rationale:     | Provide basic knowledge Concept of framework of Business environment, economic Environment, Political& Legal Environment & Technological Environment   |

#### Course Outcomes:

CO-1 Apply the knowledge about Theoretical framework of business environment: concept, significance and nature of business environment, elements of environment internal and external changing dimensions of business environment, liberalization, privatization and Globalization.

CO-2 Acquire the Economic Environment of Business: Significance and elements of economic environment, Economic system and business environment, economic planning in India, Government policies Industrial policy and licensing policy, fiscal, policy, Monetary policy, Exam. Policy.

CO-3 Apply the Political and legal Environment of business Monopoly and Restrictive Trade practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, and Patent Laws

CO-4 Understand the Socio, Cultural & International Environment: Social Responsibility of business, Characteristic, Components, Scope, relationship between society and business, Socio-cultural business Environment, Social Groups, World Trade Organization (WTO) International Monetary Fund (IMF), foreign investment in India.

CO-5 Apply the Technological Environment: Concept Online Channels, Online Services, Advantage of Online Service, E-commerce, Indian Conditions of E-commerce, Electronic Banking, Franchise Business.



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AKS University  
Faculty of Commerce and Financial Studies  
Department of Commerce  
Curriculum of M.Com.  
(Revised as on 01.08.2023)

Scheme of Studies:

| Category Code | Course Code | Course Title         | Scheme of studies (Hours/Week) |    |    |    |   | Total Study Hours (CI+LI+SW+SL) | Total Credits (C) |
|---------------|-------------|----------------------|--------------------------------|----|----|----|---|---------------------------------|-------------------|
|               |             |                      | CI                             | LI | SW | SL |   |                                 |                   |
| PCM           | 40MT102     | Business Environment | 4                              | 0  | 2  | 1  | 7 | 4                               |                   |

Legend: CI: Classroom Instruction (Includes different instructional strategies i.e. Lecture(L)and Tutorial (T)and others),  
LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)  
SW: Sessional Work(includes assignment, seminar, mini project etc.),  
SL: Self Learning,  
C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

### Scheme of Assessment: Theory

| Course category | Course Code | Course Title | Scheme of Assessment (Marks)  |                             |           |                         |                   |             | End Semester Assessment | Total Marks |
|-----------------|-------------|--------------|-------------------------------|-----------------------------|-----------|-------------------------|-------------------|-------------|-------------------------|-------------|
|                 |             |              | Progressive Assessment (PRA ) |                             |           |                         |                   |             |                         |             |
|                 |             |              | Class/ Home Assig nment 5     | Class Test 2 (2 best out of | S e m i n | Class Activ ity any one | Class Atten dance | Total Marks |                         |             |
|                 |             |              |                               |                             |           |                         |                   |             |                         |             |



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|  |             |                                 | number<br>3<br>marks<br>each<br>(CA) | 3)<br>10<br>marks<br>each<br>(CT) | ar<br>o<br>n<br>e<br><br>(S<br>A<br>) | (CAT<br>) | (AT) | (CA+CT+SA<br>+CAT+AT) | (ESA) | (PR<br>A+<br>ES<br>A) |
|--|-------------|---------------------------------|--------------------------------------|-----------------------------------|---------------------------------------|-----------|------|-----------------------|-------|-----------------------|
|  | 40M<br>T102 | Busine<br>ss<br>Enviro<br>nment | 15                                   | 20                                | 5                                     | 5         | 5    | 50                    | 50    | 100                   |



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Faculty of Commerce and Financial Studies

Department of Commerce

Curriculum of M.Com.

(Revised as on 01.08.2023)

## Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO.1: Apply the knowledge about Introduction Concept Theoretical framework of business environment: concept, significance and nature of business environment, elements of environment internal and external changing dimensions of business environment, liberalization, privatization and Globalization.

Approximate Hours

| Item  | Appx Hrs. |
|-------|-----------|
| CI    | 12        |
| LI    | 0         |
| SW    | 2         |
| SL    | 1         |
| Total | 15        |



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| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)   |
|---|------|---|--|
| 1.1 Apply the concept and significance of the business environment.<br>1.2 Identify and analyze internal and external elements affecting business.<br>1.3 Understand the changing dimensions of the business environment.<br>1.4 Evaluate the impact of liberalization, privatization, and globalization.<br>1.5 Formulate strategies for businesses to thrive in dynamic environments. |      | Unit -1 Introduction of Business Environment<br><br>1.1 Concept of Business Environment: Understanding the Surroundings<br>1.2. Significance of Business Environment: Implications for Business<br>1.3. Nature of Business Environment: Dynamic and Interconnected<br>1.4. Elements of Business Environment: Internal Factors<br>1.5. Elements of Business Environment: External Factors<br>1.6 Changing Dimensions of Business Environment: Evolving Trends<br>1.7 Liberalization: Economic Policy Shifts<br>1.8. Privatization: Transition from Public to Private Ownership<br>1.9. Globalization: Integration of Markets and Economies | . 1. Explore real-world examples of businesses adapting successfully to changing environments.<br><br>2. Research emerging technologies shaping the future business landscape. |



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|  |   |  |
|--|---|--|
|  | 1.10. Impact of Liberalization, Privatization, and Globalization on Business<br>1.11. Case Studies on Businesses Adapting to Changing Environments-I<br>1.12 Case Studies on Businesses Adapting to Changing Environments-I |  |
|--|---|--|

SW-1 Suggested Sessional Work (SW);

a) Assignment: Conduct a comprehensive analysis of a business's response to changing environmental factors, emphasizing the role of liberalization, privatization, and globalization.

b) Mini Project: Develop a case study on a business that faced challenges due to environmental factors and implemented effective strategies for adaptation.

c) Other Activity:

CO2: Acquire the Economic Environment of Business: Significance and elements of economic environment, Economic system and business environment, economic planning in India, Government policies Industrial policy and licensing policy, fiscal, policy, Monetary policy, Exam. Policy.

### Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 12         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 15         |





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| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)  |
|---|------|---|---|
| <p>2.1. Comprehend the significance of the economic environment for businesses.</p> <p>2.2 Analyze the elements shaping the economic landscape and their impact.</p> <p>2.3. Evaluate the role of government policies in regulating business activities.</p> <p>2.4. Understand the challenges and opportunities presented by economic trends.</p> <p>2.5. Formulate strategies for businesses to thrive in a dynamic economic environment.</p> | .    | <p>Unit 2.0 Economic Environment</p> <ol style="list-style-type: none"> <li>1. Significance of Economic Environment: Understanding Business Impact</li> <li>2. Elements of Economic Environment: Factors Shaping Business Dynamics</li> <li>3. Economic System and Business Environment: Market, Command, and Mixed Economies</li> <li>4. Economic Planning in India: Historical Perspective and Evolution</li> <li>5. Government Policies: Influencing Business Operations</li> <li>6. Industrial Policy: Framework for Industrial Growth</li> <li>7. Licensing Policy: Regulations on Business Entry and Operations</li> <li>8. Fiscal Policy: Government's Role in Economic Stabilization</li> <li>9. Monetary Policy: Managing Money Supply and Interest Rates</li> <li>10. Exchange Rate Policy: Impact on International Business</li> <li>11. Trade Policy: Facilitating or Restricting Global Trade</li> <li>12. Investment Policy: Encouraging or Regulating Capital Inflows</li> </ol> | <ol style="list-style-type: none"> <li>1. Explore recent economic policies and their implications on businesses.</li> <li>2. Conduct a comparative analysis of economic systems and their impact on business environments.</li> </ol> |



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SW-2 Suggested Sessional Work (SW):

- a) Assignment: Analyze the impact of a recent government economic policy on a specific industry and propose strategies for businesses to adapt.
- b) Mini Project: Develop a policy brief outlining recommendations for enhancing economic growth in a specific sector, considering current economic challenges.
- c) Other Activity:

CO3: Apply the Political and legal Environment of business Monopoly and Restrictive Trade practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, and Patent Laws

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 12         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 15         |



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| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)  | (SL)  |
|--|------|---|---|
| <p>3.1. Apply the legal and economic implications of MRTP.</p> <p>3.2. Understand FEMA's influence on foreign exchange transactions.</p> <p>3.3 Analyze the significance of Consumer Protection for consumers.</p> <p>3.4. Explore the legal framework and protection for inventions through patents.</p> <p>3.5. Evaluate the impact of MRTP, FEMA, and Consumer Protection Act on business operations.</p> | .    | <p>Unit 3- Socio, cultural and Economic Environment</p> <p>3.1. Overview of Monopoly and Restrictive Trade Practices (MRTP) Act</p> <p>3.2. Historical Development of MRTP Legislation</p> <p>3.3 Objectives and Scope of the MRTP Act</p> <p>3.4. Monopolistic Practices under MRTP</p> <p>3.5. Enforcement Mechanisms of MRTP</p> <p>3.6. Introduction to Foreign Exchange Management Act (FEMA)</p> <p>3.7. Evolution of FEMA in the Indian Context</p> <p>3.8. Key Provisions of FEMA</p> <p>3.9. FEMA's Impact on International Trade</p> <p>3.10. Consumer Protection Act: An Introduction</p> <p>3.11. Evolution and Historical Context of Consumer Protection</p> <p>3.12. Rights and Duties of Consumers</p> | <p>1. "MRTP Act Enforcement" - Understand legal measures against monopolistic practices.</p> <p>2. "FEMA and FDI" - Explore FEMA's role in shaping foreign direct investment.</p> |

### Suggested Sessional Work (SW):

- a) Assignment: Write a comparative analysis of the enforcement mechanisms of MRTP and FEMA.
- b) Mini Project: Conduct a case study on a business affected by a violation of Consumer Protection Act.
- c) Other Activity: Organize a seminar on the role of patents in fostering innovation in industries.



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CO.4: Understand the Socio, Cultural & International Environment: Social Responsibility of business, Characteristic, Components, Scope, relationship between society and business, Socio-cultural business Environment, Social Groups, World Trade Organization (WTO) International Monetary Fund (IMF), foreign investment in India.

### Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)                               | (SL)  |
|---|------|--|---|
| 4.1 Understand the key concepts of economic development.                            | .    | Unit-4: Economic Development and its Determining Factors | 1.Sustainable development balances economic growth with environmental and social factors. |
| 4.2 Analyze the interplay between economic and non-economic factors in development. |      | 4.1 Economic Development: Definition and Scope           | 2.Government policies play a crucial role in shaping the                                  |
| 4.3 Compare and contrast classical and modern theories of economic development.     |      | 4.2. Factors Influencing Economic Development            |   |
|   |      | 4.3. Role of Economic Factors in Growth                  |   |
|   |      | 4.4 Impact of Non-economic Factors on Development        |   |
|   |      | 4.5. Classical Theories of Economic Development          |   |
|   |      | 4.6. Modern Theories of Economic Development             |   |
|   |      | 4.7. Keynesian Perspective on Economic Growth            |   |
|   |      | 4.8. Rostow's Stages of Economic Growth                  |   |
|   |      | 4.9. Strategy of Balanced Development                    |   |



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|--|--|--|
| <p>4.4 Examine the stages of economic development proposed by Keynes and Rostow.</p> <p>4.5. Evaluate strategies for achieving balanced and unbalanced economic development.</p> | <p>4.10. Strategy of Unbalanced Development</p> <p>4.11. Theories of Economic Development in India</p> <p>4.12. Comparative Analysis of Development Theories – 1</p> <p>4.13. Comparative Analysis of Development theories – 2</p> <p>4.14. Comparative Analysis of Development theories – 3</p> <p>4.15. Comparative Analysis of Development theories – 4</p> | <p>trajectory of economic development.</p> |
|--|--|--|

SW-4 Suggested Sessional Work (SW):

- a) Assignment: Write a critical analysis of a specific country's economic development trajectory, considering the application of classical and modern theories.
- b) Mini Project: Conduct a comparative study of two countries that have adopted different strategies for economic development, highlighting the outcomes and challenges.

C)Other Activity:

CO.5:Apply the Technological Environment: Concept Online Channels, Online Services, Advantage of Online Service, E-commerce, Indian Conditions of E-commerce, Electronic Banking, Franchise Business.

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 12         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 15         |



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| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)   | (SL)   |
|--|------|--|--|
| 5.1. Gain an understanding of the technological environment's impact on business.<br>5.2. Explore the advantages and challenges of online services.<br>5.3. Analyze the growth and challenges of e-commerce in India.<br>5.4. Examine the role of electronic banking in modern finance.<br>5.5 Understand the franchise business model in the context of technological advancements. |      | Unit 5: E-commerce<br>5.1. Understanding the Technological Environment in Business<br>5.2. Concept of Online Channels in Business<br>5.3. Various Online Services in the Digital Age<br>5.4. Advantages of Implementing Online Services<br>5.5 Overview of E-commerce<br>5.6. Indian Conditions and Trends in E-commerce<br>5.7. Exploring Electronic Banking Services<br>5.8. Franchise Business Models in the Technological Era<br>5.9. Role of Technology in Business Innovation<br>5.10. Mobile Technology and its Impact on Business<br>5.11. Cloud Computing in Business Operations<br>5.12. Big Data Analytics for Business Decision-Making | 1."Blockchain Technology in Business" - Explore the applications and benefits of blockchain.<br><br>2.AI in Business Decision-Making" - Understand how artificial intelligence influences strategic decisions. |

### SW-5 Suggested Sessional Work (SW):

- a) Assignment: Conduct a case study on a business that successfully implemented a technological innovation.
- b) Mini Project: Develop a business plan for launching an e-commerce platform in a specific industry.
- c) Other Activity:

Brief of Hours suggested for the Course Outcome



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| Course Outcomes  | Class Lecture (CI) | Sessional Work (SW) | Self-Learning (SI) | Total hour (CI+SW+SI) |
|--|--------------------|---------------------|--------------------|-----------------------|
| CO1: Apply the knowledge about Theoretical framework of business environment: concept, significance and nature of business environment, elements of environment internal and external changing dimensions of business environment, liberalization, privatization and Globalization.  | 15                 | 2                   | 1                  | 18                    |
| CO.2Acquire the Economic Environment of Business: Significance and elements of economic environment, Economic system and business environment, economic planning in India, Government policies Industrial policy and licensing policy, fiscal, policy, Monetary policy, Exam. Policy.  | 15                 | 2                   | 1                  | 18                    |
| CO .3:Apply the Political and legal Environment of business Monopoly and Restrictive Trade practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, and Patent Laws  | 15                 | 2                   | 1                  | 18                    |
| CO .4: Understand the Socio, Cultural & International Environment: Social Responsibility of business, Characteristic, Components, Scope, relationship between society and business, Socio-cultural business Environment, Social Groups, World Trade Organization (WTO) International Monetary Fund (IMF), foreign investment in India. | 15                 | 2                   | 1                  | 18                    |
| CO.5: Apply the Technological Environment: Concept Online Channels, Online Services, Advantage of Online Service, E-commerce, Indian Conditions of E-commerce, Electronic Banking, Franchise Business.   | 15                 | 2                   | 1                  | 18                    |
| Total Hours  | 75                 | 10                  | 5                  | 90                    |



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## Suggestion for End Semester Assessment

### Suggested Specification Table (ForESA)

| CO    | Unit Titles                                      | Marks Distribution |    |    | Total Marks |
|-------|--|--------------------|----|----|-------------|
|       |  | P                  | U  | A  |             |
| CO-1  | Introduction of Business environment             | 01                 | 01 | 03 | 05          |
| CO-2  | Economic Environment                             | 01                 | 01 | 03 | 05          |
| CO-3  | Social, Cultural Environment                     | -                  | 03 | 10 | 13          |
| CO-4  | Economic Development and its Determining Factors | -                  | 03 | 10 | 13          |
| CO-5  | E-commerce                                       | 01                 | 03 | 10 | 14          |
| Total |  | 03                 | 11 | 36 | 50          |

Legend: R: Remember, U: Understand, A:Apply

The end of semester assessment for Financial Accounting will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming
6. Presentation skills
7. Provide Pdf notes





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8. Discuss doubts

Suggested Learning Resources:

**(b) Books:**

| S. No. | Title   | Author        | Publisher                  | Edition Year |
|--------|---|---------------|----------------------------|--------------|
| 1      | Business Environment  | Dr.Amit Kumar | Sahitya Bhawan Publication |              |
| 2      | Business Environment  | Rajeev Bansal | SBPD                       |              |
| 3      | Lecture note provided by<br>Dept. of Commerce AKS University, Satna . |               |                            |              |



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## Cos,POs and PSOs Mapping

Course Title: M. Com

Course Code: 40MT102

Business Environment

| Course Outcomes  | Program Outcomes                    |                      |            |   |                      |                                       |   |                 |                   |                                 | Program Specific Outcome                       |   |  |  |   |
|--|-------------------------------------|----------------------|------------|---|----------------------|---------------------------------------|---|-----------------|-------------------|---------------------------------|--|---|--|--|---|
|  | PO1                                 | PO2                  | PO3        | PO4                                     | PO                   | PO6                                   | PO7                                       | PO              | PO9               | PO1                             | PSO 1  | PSO 2   | PSO 3  | PSO 4  | PSO 5   |
|  | Commerce and business-related areas | Solving the problems | Profession | Start-ups and entrepreneurial ventures: | Leadership qualities | Communication through different modes | Advance research in the field of commerce | Decision making | Pathways programs | Environment and sustainability. | Paraphrase the field of E Commerce and digital | Articulate in the area of corporate sectors and its operations. | Enhance the skills of Entrepreneurial attitude and create an impact on | Demonstrate knowledge in setting up e-commerce platforms | Design the system and processes essentially required for e-commerce |
| CO1: Apply the knowledge about Theoretical framework of business environment: concept, significance and nature of business | 3                                   | 2                    | 1          | 1                                       | 1                    | 1                                     | 3   | 1               | 1                 | 1                               | 3  | 3   | 1  | 2  | 1   |



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|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| environment,<br>elements of<br>environment internal<br>and external<br>changing dimensions<br>of business<br>environment,<br>liberalization,<br>privatization and<br>Globalization.   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO.2 Acquire the<br>Economic<br>Environment of<br>Business:<br>Significance and<br>elements of<br>economic<br>environment,<br>Economic system<br>and business<br>environment,<br>economic planning in<br>India, Government<br>policies Industrial<br>policy and licensing | 3 | 2 | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 2 | 3 | 1 | 1 | 1 |



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|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| policy, fiscal, policy, Monetary policy, Exam. Policy.   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO .3: Apply the Political and legal Environment of business Monopoly and Restrictive Trade practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, and Patent Laws | 3 | 2 | 1 | 2 | 1 | 1 | 3 | 1 | 2 | 1 | 3 | 3 | 2 | 1 | 1 |
| CO .4: Understand the Socio, Cultural & International Environment: Social Responsibility of business, Characteristic, Components, Scope, relationship between society and business, Socio-cultural | 3 | 2 | 1 | 3 | 1 | 1 | 3 | 1 | 1 | 1 | 3 | 3 | 2 | 1 | 1 |



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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| business<br>Environment, Social<br>Groups, World Trade<br>Organization (WTO)<br>International<br>Monetary Fund<br>(IMF), foreign<br>investment in India.  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO.5: Apply the<br>Technological<br>Environment:<br>Concept Online<br>Channels, Online<br>Services, Advantage<br>of Online Service, E-<br>commerce, Indian<br>Conditions of E-<br>commerce,<br>Electronic Banking,<br>Franchise Business. | 3 | 2 | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 3 | 1 | 1 |

Legend: 1–Slight (Low), 2–Medium, 3–High



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## Course Curriculum Map:

| POs & PSOs No.                            | Cos No.& Titles  | SOs No.                                   | (LI ) | Classroom Instruction (CI)   | Self-Learning (SL) |
|---|--|---|-------|--|--------------------|
| PO1,2,3,4, 5,6 7,8,9,10, PSO 1,2, 3, 4, 5 | CO1: Apply the knowledge about Theoretical framework of business environment: concept, significance and nature of business environment, elements of environment internal and external changing dimensions of business environment, liberalization, privatization and Globalization.    | SO1.1<br>SO1.2<br>SO1.3<br>SO1.4<br>SO1.5 |       | Unit 1.<br>Theoretical framework of business environment 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.10,1.11,1.12. |                    |
| PO1,2,3,4, 5,6 7,8,9,10, PSO 1,2, 3, 4, 5 | CO.2 Acquire the Economic Environment of Business: Significance and elements of economic environment, Economic system and business environment, economic planning in India, Government policies Industrial policy and licensing policy, fiscal, policy, Monetary policy, Exam. Policy. | SO2.1<br>SO2.2<br>SO2.3<br>SO2.4<br>SO2.5 |       | Unit-2 Economic environment of business 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12.                |                    |
| PO1,2,3,4, 5,6 7,8,9,10, PSO 1,2, 3, 4, 5 | CO .3: Apply the Political and legal Environment of business Monopoly and Restrictive Trade practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, and Patent Laws   | SO3.1<br>SO3.2<br>SO3.3<br>SO3.4<br>SO3.5 |       | Unit-3: Political and legal environment of business 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12.    |                    |



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|   |  |   |  |
|---|--|---|--|
| PO1,2,3,4,<br>5,6<br>7,8,9,10,<br><br>PSO 1,2, 3,<br>4, 5 | CO .4: Understand the Socio, Cultural & International Environment: Social Responsibility of business, Characteristic, Components, Scope, relationship between society and business, Socio-cultural business Environment, Social Groups, World Trade Organization (WTO) International Monetary Fund (IMF), foreign investment in India. | SO4.1<br>SO4.2<br>SO4.3<br>SO4.4<br>SO4.5 | Unit-4: Socio cultural and international environment<br>4.1,4.2,4.3,4.4,4.5,4.6,4.7, 4.8,<br>4.9,4.10,4.11,4.12. |
| PO1,2,3,4,<br>5,6<br>7,8,9,10,<br><br>PSO 1,2, 3,<br>4, 5 | CO.5: Apply the Technological Environment: Concept Online Channels, Online Services, Advantage of Online Service, E-commerce, Indian Conditions of E-commerce, Electronic Banking, Franchise Business.   | SO5.1<br>SO5.2<br>SO5.3<br>SO5.4<br>SO5.5 | Unit 5: Technological environment<br>5.1,5.2,5.3,5.4,5.5,5.6,5.7, 5.8,5.9,5.10,5.11,5.12.                        |

### Curriculum Development Team:

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**Faculty of Commerce and Financial studies**  
**Department of Commerce**  
**Curriculum of M. Com**  
**(Revised as on 01.08.2023)**

## Semester-I

|                |   |
|----------------|---|
| Course Code:   | 40AC104   |
| Course Title:  | Cost Analysis and Control   |
| Pre-requisite: | Student should have basic knowledge of Business transactions of Cost Analysis and Control.  |
| Rationale:     | Cost analysis in education is a systematic assessment of the financial factors of educational programs, policies, and interventions. It can help identify the best use of available resources, and ensure that expenditure meets the criteria of cost-benefit and cost-effectiveness. |

### Course Outcomes:

CO-1 Students will connect the strategic need for analyzing and managing costs, and the definition of cost management Activity based management: ABC systems, and budgetary control

CO-2 Students will understand Cost estimation and transfer pricing: Cost estimation techniques, and cost estimation and transfer pricing

CO-3 Students will prepare Evaluating and managing performance: Cost, volume, and profit analysis

CO-4 Students will understand the Cost control techniques. How to differentiate cost control and cost reduction concepts, and identify effective techniques

CO-5 Students will calculate Cost audit techniques: Evaluation of techniques of cost audit and rules for cost record Marginal costing techniques: How to appraise the application of marginal costing techniques to evaluate performances, fix selling price, and make or buy decisions

**Objectives-** To familiarize the students with the basic fundamentals of the accounting.

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session





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levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.



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**Department of Commerce**  
**Curriculum of M. Com**  
**(Revised as on 01.08.2023)**

**Scheme of Studies:**

| Category Code | Course Code | Course Title              | Scheme of studies (Hours/Week) |    |    |    |                                 | Total Credits (C) |
|---------------|-------------|---------------------------|--------------------------------|----|----|----|---------------------------------|-------------------|
|               |             |                           | CI                             | LI | SW | SL | Total Study Hours (CI+LI+SW+SL) |                   |
| PCA           | 40AC104     | Cost Analysis and Control | 5                              | 0  | 2  | 1  | 8                               | 5                 |

**Legend:** CI: Classroom Instruction (Includes different instructional strategies i.e. Lecture(L)and Tutorial (T)and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

**Note:** SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.



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## Scheme of Assessment:

Theory

|                            |                                 | Scheme of Assessment (Marks)  |  |                                |  |                                     |  |    |  |   |  |
|----------------------------|---------------------------------|---|--|--------------------------------|--|-------------------------------------|--|----|--|---|--|
|                            |                                 | Progressive Assessment ( PRA )  |  |                                |  |                                     |  |    | End<br>Semest<br>er<br>Assess<br>ment<br><br>(ESA) | Tot<br>al<br>Ma<br>rks<br><br>(PR<br>A+<br>ES<br>A) |  |
| Co<br>urs<br>e<br>Co<br>de | Cou<br>rse<br>Tit<br>le         | Class/H<br>ome<br>Assign<br>ment<br>5<br>number<br>3<br>marks<br>each<br>(CA) | Clas<br>s<br>Tes<br>t<br>2<br>(2<br>best<br>out<br>of<br>3)<br>10<br>mar<br>ks<br>eac<br>h<br><br>(CT<br>) | Semi<br>nar<br>one<br><br>(SA) | Class<br>Acti<br>vity<br>any<br>one<br><br>(CA<br>T) | Class<br>Attend<br>ance<br><br>(AT) | Total Marks<br><br>(CA+CT+SA+C<br>AT+AT) |    |  |   |  |
| 40<br>AC<br>104            | Cost<br>Analysis and<br>Control | 15  | 20   | 5                              | 5  | 5                                   | 50                                       | 50 | 100  |   |  |



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**Department of Commerce**  
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**(Revised as on 01.08.2023)**

**Course-Curriculum Detailing:**

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO-1: Students will connect the strategic need for analyzing and managing costs, and the definition of cost management Activity based management: ABC systems, and budgetary control

**Approximate Hours**

| Item  | Appx Hrs. |
|-------|-----------|
| CI    | 15        |
| LI    | 0         |
| SW    | 2         |
| SL    | 1         |
| Total | 18        |

|                               |             |                                   |             |
|-------------------------------|-------------|-----------------------------------|-------------|
| <b>Session Outcomes (SOs)</b> | <b>(LI)</b> | <b>Classroom Instruction (CI)</b> | <b>(SL)</b> |
|-------------------------------|-------------|-----------------------------------|-------------|



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|   |  |   |   |
|---|--|---|---|
| SO1.1 Understand the Concept Cost center                            |  | Unit-1.0 Various Cost Concepts:<br>1.1 Introduction, Cost centre<br>1.2 types of Cost centre<br>1.3 Introduction, Cost Unit<br>1.4 Evolution of cost Unit<br>1.5 features of cost unit<br>1.6 importance of method cost<br>1.7 method of costing<br>1.8 techniques of costing<br>1.9 classification of costing<br>1.10 Installation of costing system<br>1.11 methods of Inventory control,<br>1.12 Overheads Accounting<br>1.13 features of Overheads Accounting<br>1.14 importance Overheads Accounting<br>1.15 importance of inventory control | 1.classification of Cost centre<br><br>2.meaning of cost unit and its feature<br><br>3.Overheads accounting<br><br>4.Installation of costing system |
| SO1.2 Understand the Concept cost Unit                              |  |   |   |
| SO1.3 2 Understand the Concept of Methods and techniques of Costing |  |   |   |
| SO1.4 Installation of costing system                                |  |   |   |
| SO1.5 methods of Inventory control, Overheads Accounting.           |  |   |   |

SW- Suggested Sessional Work (SW):

- a. Assignments: methods of Inventory.
- b. Mini Project: Installation of costing system
- c. Other Activities (Specify):

CO-2: Students will understand the Cost estimation and transfer pricing: Cost estimation techniques, and cost estimation and transfer pricing

### Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 02         |
| SL    | 01         |
| Total | 18         |



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| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)  |
|---|------|---|---|
| SO1.Joint product<br>SO2.2Product<br>SO2.3Equivalent production<br>SO2.4inter process profit,<br>SO2.5operating cost. |      | Unit 2. Process Accounting<br><br>2.1. Concept and meaning of operating cost.<br>2.2. Types of Products<br>2.3. Equivalent production<br>2.4. inter process profit<br>2.5. Operating cost.<br>2.6. Features of operating cost<br>2.7. Determination of value of inter process<br>2.8. Practical problems<br>2.9. importance of cost<br>2.10. Fance of production<br>2.12. Nature of equivalent production<br>2.13. Importance of product<br>2.14. Nature inter process profit<br>2.15. inter process profit | 1. Concept and meaning operating cost<br><br>2. Equivalent production<br><br>3. inter process profit<br><br>4. operating cost |

SW-2 Suggested Sessional Work (SW):

- a. Assignments: Equivalent production
- b. Mini Project: Inter process profit
- c. Other Activities (Specify):

CO -3: Students will prepare Evaluating and managing performance: Cost, volume, and profit analysis

### Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 02         |
| SL    | 01         |
| Total | 18         |



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| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)  | (SL)  |
|--|------|---|---|
| SO3.1 Break Even Analysis<br>SO3.2 Uniform Costing<br>SO3.3 Inter Firm Comparison<br>SO3.4 Condition and restriction for composition.<br>SO3.5 Use of Management Costing in Business Decisions | .    | Unit-3: Marginal Costing:<br>3.1. Introduction of Break Even Analysis<br>3.2. Introduction Uniform Costing<br>3.3. Nature of Uniform Costing<br>3.4. Rules Uniform Costing<br>3.5. Procedure for Break Even Analysis<br>3.6. Provisions Break Even Analysis<br>3.7. Classification of Break Even Analysis<br>3.8 Inter Firm Comparison<br>3.9. Practical Problems<br>3.10 Condition and restriction for composition<br>3.11. Meaning and nature of composition.<br>3.12. Use of Management Costing in Business Decisions<br>3.13 Condition and restriction for composition<br>3.14. Costing in Business Decisions<br>3.15. rules regarding Break Even Analysis. | 1. Provisions regarding Uniform Costing rates<br><br>2. Use of Management Costing in Business Decisions<br><br>3. Condition and restriction for composition |

SW-3 Suggested Sessional Work (SW):

a. Assignments: Modern approaches of Break-Even Analysis

b. Mini Project: Preparing Uniform Costing

c. Other Activities (Specify):

CO-4: Students will understand the Cost control techniques. How to differentiate cost control and cost reduction concepts, and identify effective techniques

### Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 02         |
| SL    | 01         |
| Total | 18         |



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| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)  | (SL)  |
|--|------|---|---|
| SO4.1 Understanding about the concept Preparation of functional budget<br>SO4.2 Provisions for registration of Cost Audit<br>SO4. Objective Cost Audit<br>SO4.4 Registration Cost Audit<br>SO4.5 procedure of registration in Cost Audit | .    | Unit-4: Budgetary Control<br>4.1. Concept and meaning of Cost Audit<br>4.2. Provisions for functional budget<br>4.3. Preparation of functional budget<br>4.4. Preparation of Registration Provisions<br>4.5. Objective Cost Audit.<br>4.6. Advantages Cost Audit<br>4.7. Concept and the concept Preparation of functional budget<br>4.8. Provisions for registration of Cost Audit<br>4.9. Registration Cost Audit<br>4.10. Provisions for registration of Cost Audit<br>4.11. Objective Cost Audit<br>4.12. Registration Cost Audit<br>4.13. Procedure of registration in Cost Audit<br>4.14. Concept Preparation of functional budget<br>4.15. Registration Provisions Objective Cost Audit. | 1. Concept and the concept Preparation of functional budget<br>2. Provisions for registration of Cost Audit<br>3. Registration Cost Audit |

SW-4 Suggested Sessional Work (SW):

- Assignments: Provisions for registration of Cost Audit.
- Mini Project: procedure of registration in Cost Audit
- Other Activities (Specify):

CO-5: Students will calculate Cost audit techniques: Evaluation of techniques of cost audit and rules for cost record Marginal costing techniques: How to appraise the application of marginal costing techniques to evaluate performances, fix selling price, and make or buy decision .





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## Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 02         |
| SL    | 01         |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)  |
|---|------|---|---|
| SO5.1 Understand about the concept of Concept of standard costing |      | Unit 5: Standard Costing<br>5.1. Meaning and concept of standard costing<br>5.2. Types of standard costing<br>5.3. Treatment of standard costing                          | 1. Meaning and concept of standard costing  |
| SO5.2 Treatment of standard costing                               |      | 5.4. Types of Variances and Variance Analysis<br>5.5. Meaning and introduction of variance analysis   | 2. Types of standard costing                |
| SO5.3 Types of Variances and Variance Analysis                    |      | 5.6. Features standard costing<br>5.7. Features of costing<br>5.8. Costing  | 3. Types of Variances and Variance Analysis |
| SO5.4 Types of standard costing                                   |      | 5.9. concept of Concept of standard costing<br>5.10. Types of Variances and Variance Analysis   |   |
| SO5.5 Features of standard costing                                |      | 5.11. Features of standard costing<br>5.12. Budgetary control<br>5.13. Factor affecting budgeting<br>5.14. Process of Budgeting.<br>5.15. Concept of break even analysis. |   |

SW-5 Suggested Sessional Work (SW):

- a. Assignments: Meaning and concept of standard costing
- b. Mini Project: Treatment of standard costing
- c. Other Activities (Specify):



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## Brief of Hours suggested for the Course Outcome

| Course Outcomes   | Class Lecture (Cl) | Sessional Work (SW) | Self-Learning (Sl) | Total hour (Cl+SW+Sl) |
|---|--------------------|---------------------|--------------------|-----------------------|
| CO-1 Students will connect the strategic need for analyzing and managing costs, and the definition of cost management Activity based management: ABC systems, and budgetary control | 15                 | 02<br>.....         | 01                 | 18                    |
| CO-2 Students will understand Cost estimation and transfer pricing: Cost estimation techniques, and cost estimation and transfer pricing  | 15                 | 02                  | 01                 | 18                    |
| CO-3 Students will prepare Evaluating and managing performance: Cost, volume, and profit analysis   | 15                 | 02                  | 01                 | 18                    |
| CO-4 Students will understand the Cost control techniques. How to differentiate cost control and cost reduction concepts, and identify efficient techniques                         | 15                 | 02                  | 01                 | 18                    |
| CO-5 Students will calculate Cost audit techniques: Evaluation of techniques of cost audit and rules for cost record Marginal   | 15                 | 02                  | 01                 | 18                    |
| <b>Total Hours</b>  | <b>75</b>          | <b>10</b>           | <b>5</b>           | <b>90</b>             |

## Suggestion for End Semester Assessment

### Suggested Specification Table (ForESA)

| CO   | Unit Titles  | Marks Distribution |    |    | Total Marks |
|------|--|--------------------|----|----|-------------|
|      |  | R                  | U  | A  |             |
| CO-1 | Students will connect the strategic need for analyzing and managing costs, and the definition of cost management Activity based management: ABC systems, and | 01                 | 01 | 10 | 12          |



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|       |   |  |    |    |    |    |
|-------|---|--|----|----|----|----|
|       | budgetary control   |  |    |    |    |    |
| CO-2  | Students will understand Cost estimation and transfer pricing: Cost estimation techniques, and cost estimation and transfer pricing   |  | 01 | 01 | 10 | 12 |
| CO-3  | Students will prepare Evaluating and managing performance: Cost, volume, and profit analysis  |  | -  | 03 | 03 | 6  |
| CO-4  | Students will understand the Cost control techniques. How to differentiate cost control and cost  |  | 02 | 02 | 10 | 14 |
| CO-5  | Students will calculate Cost audit techniques: Evaluation of techniques of cost audit and rules for cost record<br>Marginal costing techniques: How to appraise the application of marginal costing techniques to evaluate performances, fix selling price, and make or buy decisions |  | 02 | 01 | 03 | 6  |
| Total |   |  | 06 | 08 | 36 | 50 |

**Legend: R: Remember, U: Understand, A: Apply**

The end of semester assessment for Cost Analysis and Control Will be held with written examination of 50 marks

**Note.** Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks.  
Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/ Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(c) Books:



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| S. No. | Title  | Author                                  | Publisher                      | Edition Year                    |
|--------|--|---|--------------------------------|---------------------------------|
| 1      | Cost Analysis and Control  | Singhania Vinod K. and Monica Singhania | Guide to Publications Pvt. Ltd | Revised edition 21 edition 2020 |
| 2      | Cost Analysis and Control  | Saklecha Shripal                        | Saklecha Shripal               |                                 |
| 3      | Lecture note provided by<br>Dept. of Commerce AKS University, Satna. |   |                                |                                 |

## Cos,POs and PSOs Mapping

**Course Title: M.Com**

**Course Code: 40AC104**

**Course Title: Cost Analysis and Control**



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|   | Program Outcomes                    |                      |            |   |                      |                                       |   |                 |                   |                                 | Program Specific Outcome                                 |   |  |  |   |
|---|-------------------------------------|----------------------|------------|---|----------------------|---------------------------------------|---|-----------------|-------------------|---------------------------------|--|---|--|--|---|
|   | PO1                                 | PO                   | PO         | PO4                                     | PO                   | PO6                                   | PO7                                       | PO8             | PO                | PO                              | PSO 1  | PSO 2   | PSO 3  | PSO 4  | PSO 5   |
|   | Commerce and business-related areas | Solving the problems | Profession | Start-ups and entrepreneurial ventures: | Leadership qualities | Communication through different modes | Advance research in the field of commerce | Decision making | Pathways programs | Environment and sustainability: | Paraphrase the field of E Commerce and digital platforms | Articulate in the area of corporate sectors and its operations. | Enhance the skills of Entrepreneurial attitude and create an impact on social life | Demonstrate knowledge in setting up e-commerce platforms | Design the system and processes essentially required for e-commerce |
| CO .1 Students will connect the strategic need for analysing and managing costs, and the definition | 3                                   | 2                    | 1          | 1                                       | 1                    | 1                                     | 3   | 1               | 1                 | 1                               | 3  | 3   | 1  | 2  | 1   |



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|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| of cost management<br>Activity based management: ABC systems, and budgetary control   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO 2: Students will understand Cost estimation and transfer pricing: Cost estimation techniques, and cost estimation and transfer pricing | 3 | 2 | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 2 | 3 | 1 | 1 | 1 |
| CO 3: Students will prepare Evaluating and managing performance: Cost, volume, and profit analysis  | 3 | 2 | 1 | 2 | 1 | 1 | 3 | 1 | 2 | 1 | 3 | 3 | 2 | 1 | 1 |
| CO 4: Students will understand the Cost control techniques. How   | 3 | 3 | 1 | 3 | 1 | 2 | 3 | 1 | 1 | 1 | 3 | 3 | 2 | 1 | 2 |



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|  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| to differentiate cost control and cost reduction concepts, and identify effective techniques   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO .5:Students will calculate Cost audit techniques: Evaluation of techniques of cost audit and rules for cost record Marginal costing techniques: How to appraise the application of marginal costing techniques to evaluate performances, fix selling price, and make or buy decisions | 3 | 2 | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 3 | 1 | 2 |

**Legend:1–Slight (Low),2–Medium, 3–High**



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## Course Curriculum Map:

| POs & PSOs No.                                 | Cos No. & Titles  | SOs No.                           | Classroom Instruction (CI)   | (SL ) |
|--|---|-----------------------------------|--|-------|
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO -1: Students will connect the strategic need for analyzing and managing costs, and the definition of cost management Activity based management: ABC systems, and budgetary control | SO1.1SO1.2SO1.3SO1.4<br>SO1.5     | Unit 1. Various Cost Concepts1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.81.9,1.10,1.11,1.12,1.13,1.14,1.15. |       |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO -2: Students will understand Cost estimation and transfer pricing: Cost estimation techniques, and cost estimation and transfer pricing  | SO2.1SO2.2SO2.3<br>SO2.4<br>SO2.5 | Unit-2 Process Accounting<br>2.1,2.2,2.3,2.4,2.5,2.6,<br>2.8,2.9,2.10,2.11,2.12,2.13,2.142.15. |       |





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|  |   |                                       |   |
|--|---|---------------------------------------|---|
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO -3: Students will prepare Evaluating and managing performance: Cost, volume, and profit analysis   | SO3.1SO3.2<br>SO3.3<br>SO3.4<br>SO3.5 | Unit-3: Marginal Costing<br>3.1,3.2,3.3,<br>3.4,3.5,3.6,3.7,3.8,<br>3.9,3.10,3.11,13.12,3.13,3.14,3.15. |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO -4: Students will understand the Cost control techniques. How to differentiate cost control and cost reduction concepts, and identify effective techniques   | SO4.1SO4.2SO4.3SO4.4<br>SO4.5         | Unit-4. Budgetary Control<br>4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,<br>4.9,4.10,4.11,4.12,4.13,4.14,4.15.     |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO -5: Students will calculate Cost audit techniques: Evaluation of techniques of cost audit and rules for cost record Marginal costing techniques: How to appraise the application of marginal costing techniques to evaluate performances, fix selling price, and make or buy decisions | SO5.1SO5.2S<br>O5.3SO5.4<br>SO5.5     | Unit 5: Standard Costing<br>5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,<br>5.9,5.10,5.11,5.12,5.13,5.14,<br>5.15.  |

### **Curriculum Development Team:**

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**AKS University**  
**Faculty of Commerce and Financial Studies**  
**Department of Commerce**  
**Curriculum of M. Com Program**  
**(Revised as on 01.08.2023)**

## Semester-I

Course Code: 40MT 101  
Course Title : Management Concepts  
Pre-requisite: Student should learn about the key aspects of management, a vital function of business management. Which include planning, organising, staffing, directing and controlling.  
Rationale: Students learn about the key aspects of management, a vital function of business management. Topics they study includes Concepts of management and approaches of management, Human relations, Behavioral and system approaches, level of management, and various functions of management.

### Course Outcomes:

CO.1: To understand various approaches of management within society and within an economic system.

CO.2: To learn the vital role of Planning in management within a firm and the necessary relationships between marketing and other functional areas of business.

CO.3: To consider the various decision areas within management and the tools and methods used by managers for Organising and decisions making.

CO.4: To familiarize principles Directing and terminology, because this is a survey course, there is an emphasis on basis concepts and terminology of directing.

CO.5: To understand how management Functions are important in your own personal and professional development.

### Scheme of Studies:

| Category Code | Course Code | Course Title        | Scheme of studies (Hours /Week) |    |    |    |                                 | Total Credits (C) |
|---------------|-------------|---------------------|---------------------------------|----|----|----|---------------------------------|-------------------|
|               |             |                     | CI                              | LI | SW | SL | Total Study Hours (CI+LI+SW+SL) |                   |
| PCM           | 40MT 101    | Management Concepts | 4                               | 0  | 2  | 1  | 7                               | 4                 |



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**Legend:** CI: Classroom Instruction (Includes different instructional strategies i.e. .Lecture and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

**Note:** SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.



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## Scheme of Assessment: Theory

| Category Code | Course Code | Course Title        | Scheme of Assessment ( Marks )                               |  |                         |                                     |                              |                                      |                         |             |
|---------------|-------------|---------------------|--|--|-------------------------|-------------------------------------|------------------------------|--------------------------------------|-------------------------|-------------|
|               |             |                     | Progressive Assessment ( PRA )                               |  |                         |                                     |                              |                                      | End Semester Assessment | Total Marks |
|               |             |                     | Class/Home Assignment<br>5 number<br>3 marks<br>each<br>(CA) | Class Test 2<br>(2 best out of 3)<br>10 marks each<br>(CT) | Seminar one<br><br>(SA) | Class Activity any one<br><br>(CAT) | Class Attendance<br><br>(AT) | Total Marks<br><br>(CA+CT+SA+CAT+AT) |                         |             |
|               | 40MT 101    | Management concepts | 15   | 20   | 5                       | 5                                   | 5                            | 50                                   | 50                      | 100         |



**AKS University**

Faculty of Commerce and Financial Studies

**AKS University Satna**  
**Faculty of Commerce and Financial Studies**  
**Department of Commerce**  
**Curriculum of M. Com Program**  
**(Revised as on 01.08.2023)**

**Course-Curriculum Detailing:**

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion



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CO.1: To understand various approaches of management within society and within an economic system.

### Approximate Hours

| Item  | Appx Hrs. |
|-------|-----------|
| CI    | 12        |
| LI    | 0         |
| SW    | 2         |
| SL    | 1         |
| Total | 15        |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)  | (SL)  |
|--|------|---|---|
| SO1.1 Understand the Concept and scope of management<br><br>SO1.2 Learns the importance and Nature of management<br><br>SO1.3 Understand the various Approaches of management.<br><br>SO1.4 Understand the concept of behavioural and system approaches<br><br>SO1.5 Deeply understand internal and external environment that can affect the management. | 0    | Unit 1: Introduction<br><br>1.1 Concept of Management,<br>1.2 Scope of management<br>1.3 Nature of Management<br>1.4 Approaches of management,<br>1.5 Human Relation,<br>1.6 Behavioural and system Approach.<br>1.7 Importance of management<br>1.8 Management as an Art<br>1.9 Management as Science<br>1.10 Management as Profession<br>1.11 Function of management<br>1.12 Objectives of management | 1. Basic terminology of management<br><br>2. Various new terms that differentiate between management, and administration<br><br>3. Deeply understand internal and external environment that can affect the management |

SW-1 Suggested Sessional Work (SW):

- a. Assignments: Advantages of management



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b. Mini Project: How management is helpful in developing countries like India

c. Other Activities (Specify):

CO.2: To learn the vital role of Planning in management within a firm and the necessary relationships between marketing and other functional areas of business.

### Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 12         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 15         |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)  | (SL)  |
|--|------|---|---|
| SO2.1 Concept Meaning & terminology of Planning<br><br>SO2.2 Objective of planning components of planning, nature of planning<br><br>SO2.3 Conceptualize about Branding, Labeling, Packaging | .    | Unit 2: Planning<br><br>2.1 Concepts of planning,<br>2.2 Objective of planning<br>2.3 components of planning,<br>2.4 nature of planning<br>2.5 process of planning,<br>2.6 determination of objectives ,<br>2.7 Management by objective,<br>2.8 Management by Exception,<br>2.9 concepts Nature and process of decision making,<br>2.10 Theories of decision making | 1. In depth knowledge of planning<br><br>2. Importance of Planning<br><br>3. Difference between Management by objective, Management by Exception, |



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|  |  |   |  |
|--|--|---|--|
| SO2.4 Management by objective, Management by Exception, concepts Nature and process of decision making |  | 2.11 Difficulties in decision making<br>2.12 Importance of planning |  |
| SO2.5 Difficulties in decision making and Importance of planning                                       |  |   |  |

SW-2 Suggested Sessional Work (SW):

- Assignments: Difference between Management by objective, Management by Exception,
- Mini Project: Case study of AKS university strategy framing process
- Other Activities (Specify):

O.3: To consider the various decision areas within management and the tools and methods used by managers for Organising and decisions making.

### Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 12         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 15         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)   | (SL)  |
|---|------|--|---|
| SO3.1 Meaning and concept of Organising<br><br>SO3.2 Understand the various methods and structure of organising | .    | Unit 3: Organising<br>3.1 Concept of organising<br>3.2 Objectives of organising<br>3.3 elements of Organization,<br>3.4 process of organising<br>3.5 principles of Organization, | Elements of Organization, process of organising principles of |





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|   |   |  |
|---|---|--|
| <p>SO3.3 Elements of Organization, process of organising principles of Organization</p> <p>SO3.4 Understanding about use of staff units and committees</p> <p>SO3.5 Advantages of Delegation of Authority</p> | <p>3.6 structure and charts,<br/>3.7 Span of Management,<br/>3.8 Delegation of Authority,<br/>3.9 Advantages of Delegation of Authority<br/>3.10 Centralization and decentralization<br/>3.11 Line and staff relationship<br/>3.12 Authority and Responsibility</p> | <p>Organization<br/>2. Various structure and charts of an organization</p> |
|---|---|--|

SW-3 Suggested Sessional Work (SW):

- a. Assignments: Discuss Delegation and authority and responsibility relationship
- b. Mini Project: Cooperative study of line and staff relationship in an organization
- c. Other Activities (Specify):

CO.4: To familiarize principles Directing and terminology, because this is a survey course, there is an emphasis on basis concepts and terminology of directing.

### Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 12         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 15         |



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## SW-4 Suggested Sessional Work (SW):

- a. Assignments: Elaborate the components of Directing in an Organization
- b. Mini Project: Visit an commercial bank and identify their method of motivating employees

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)                    | (SL)  |
|--|------|---|---|
| SO4.1 Understanding about the concept and need of Directing                                    |      | Unit 4:<br>Directing                          | 1. Concept of Directing, along with its elements                    |
| SO4.2 Understand the various Directing tools in management system                              |      | 4.1 Concept of directing                      | 2. Students develops communication skills while studying management |
| SO4.3 Understanding about communication and its process and importance                         |      | 4.2 Nature of directing                       |   |
| SO4.4 Understanding about the barrier of communication along with its objectives and functions |      | 4.3 Scope of directing                        |   |
| SO4.5 Understanding Channel and media of communications,                                       |      | 4.4 Principal of directing                    |   |
|  |      | 4.5 Technique of direction                    |   |
|  |      | 4.6 Communication: concept,                   |   |
|  |      | 4.7 Process of directing                      |   |
|  |      | 4.8 Channel and media of communications,      |   |
|  |      | 4.9 Barrier of communication                  |   |
|  |      | 4.10 Effective communication,                 |   |
|  |      | 4.11 Building effective communication system. |   |
|  |      | 4.12 Training-Importance methods of training  |   |

c. Other Activities (Specify)



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CCO.5: To understand how management Functions are important in your own personal and professional development.

### Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 12         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 15         |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)  | (SL)   |
|--|------|---|--|
| SO5.1 Understand about the concept of controlling<br><br>SO5.2 Concept of Coordination and it's importance<br><br>SO5.3 Familiarize with Controlling process and Budgetary control<br><br>SO5.4 Understanding about Technique of controlling and relationship between planning and controlling<br><br>SO5.5 Understanding objectives of management education |      | Unit 5: Controlling<br><br>5.1 Concept Of controlling,<br>5.2 Objectives of controlling,<br>5.3 Nature of Controlling<br><br>5.4 Process of control, 5.5 levels and areas of control,<br><br>5.5 Various control techniques,<br>5.6 Z- Theory of management,<br>5.7 Management education in India,<br><br>5.8 objectives of management education<br><br>5.9 present position and difficulties<br><br>5.10 Budgetary and non-budgetary control<br><br>5.11 Importance of controlling<br><br>5.12 Relationship between Planning and controlling | 1. Students are able to compare expected results and actual results with the help of controlling<br><br>2. Student are able to use controlling technique |



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### SW-5 Suggested Sessional Work (SW): viral

- a. Assignments: Benefits of Controlling in an organization
- b. Mini Project: Prepare a report how controlling is closely related to planning
- c. Other Activities (Specify):

### Brief of Hours suggested for the Course Outcome

| Course Outcomes  | Class Lecture (Cl) | Sessional Work (SW) | Self Learning (Sl) | Total hour (Cl+SW+ Sl) |
|--|--------------------|---------------------|--------------------|------------------------|
| CO.1: To understand various approaches of management within society and within an economic system.   | 12                 | 2                   | 1                  | 15                     |
| CO.2: To learn the vital role of Planning in management within a firm and the necessary relationships between marketing and other functional areas of business   | 12                 | 2                   | 1                  | 15                     |
| CO.3: To consider the various decision areas within management and the tools and methods used by managers for Organising and decisions making.                   | 12                 | 2                   | 1                  | 15                     |
| CO.4: To familiarize principles Directing and terminology, because this is a survey course, there is an emphasis on basis concepts and terminology of directing. | 12                 | 2                   | 1                  | 15                     |
| CCO.5: To understand how management Functions are important in your own personal and professional development  | 12                 | 2                   | 1                  | 15                     |
| <b>Total Hours</b>   | <b>60</b>          | <b>10</b>           | <b>05</b>          | <b>75</b>              |

### Suggestion for End Semester Assessment

#### Suggested Specification Table (For ESA)

| CO   | Unit Titles   | Marks Distribution |    |    | Total Marks |
|------|---|--------------------|----|----|-------------|
|      |   | R                  | U  | A  |             |
| CO-1 | To understand various approaches of management within society and within an economic system.  | 01                 | 01 | 03 | 05          |
| CO-2 | To learn the vital role of Planning in management within a firm and the necessary relationships between marketing and other functional areas of | 01                 | 01 | 03 | 05          |



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|       |  |    |    |    |    |
|-------|--|----|----|----|----|
|       | business   |    |    |    |    |
| CO-3  | CO.3: To consider the various decision areas within management and the tools and methods used by managers for Organising and decisions making.             | 01 | 04 | 08 | 13 |
| CO-4  | To familiarize principles Directing and terminology, because this is a survey course, there is an emphasis on basis concepts and terminology of directing. | 02 | 05 | 06 | 13 |
| CO-5  | To understand how management Functions are important in your own personal and professional development   | 01 | 05 | 08 | 14 |
| Total |  | 06 | 16 | 28 | 50 |

**Legend: R: Remember, U: Understand, A: Apply**

The end of semester assessment for Management concepts will be held with written examination of 50 marks

**Note.** Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks.

Teachers can also design different tasks as per **requirement, for end semester assessment.**

**Suggested Instructional/Implementation Strategies:**

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

**Suggested Learning Resources:**

**(a) Books:**

| S. No. | Title                    | Author            | Publisher | Edition & Year |
|--------|--------------------------|-------------------|-----------|----------------|
| 1      | Management process       | Rustom Davar      |           |                |
| 2      | PRINCIPLES OF Management | L. M prasad       |           |                |
| 3      | BusinessManagement       | Dinkar and Pagare |           |                |



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|   |   |
|---|---|
| 4 | Lecture note provided by<br>Dept. of Commerce AKS University, Satna . |
|---|---|

## Cos, POs and PSOs Mapping

Course Title: M. Com

Course Code : 40MT101

Course Title: Management Concepts



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| Course Outcomes  | Program Outcomes |         |          |               |            |       |         |                 |         |              | Program Specific Outcome |                   |                    |             |                       |
|--|------------------|---------|----------|---------------|------------|-------|---------|-----------------|---------|--------------|--------------------------|-------------------|--------------------|-------------|-----------------------|
|  | PO1              | PO2     | PO3      | PO4           | PO5        | PO6   | PO7     | PO8             | PO9     | PO10         | PSO 1                    | PSO 2             | PSO 3              | PSO 4       | PSO 5                 |
|  | Commer           | Solving | Professi | Start-ups and | Leadership | Commu | Advance | Decision making | Pathway | Environ ment | Paraphrase the field of  | Articulate in the | Enhance the skills | Demonstrate | Design the system and |
| CO.1: To understand various approaches of management within society and within an economic system.   | 3                | 2       | 2        | 2             | 2          | 2     | 1       | 2               | 1       | 1            | 1                        | 2                 | 2                  | 2           | 1                     |
| CO.2: To learn the vital role of Planning in management within a firm and the necessary relationships between marketing and other functional areas of business | 3                | 3       | 1        | 3             | 3          | 2     | 1       | 3               | 1       | 1            | 1                        | 1                 | 2                  | 2           | 1                     |
| CO.3: To consider the various decision areas within management and the tools and methods used by managers for Organising and decisions making.                 | 3                | 3       | 1        | 3             | 3          | 2     | 1       | 3               | 1       | 1            | 1                        | 1                 | 2                  | 2           | 1                     |



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|  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CO.4: To familiarize principles Directing and terminology, because this is a survey course, there is an emphasis on basis concepts and terminology of directing. | 3 | 3 | 1 | 3 | 2 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |
| CCO.5: To understand how management Functions are important in your own personal and professional development  | 3 | 2 | 1 | 1 | 1 | 2 | 1 | 3 | 1 | 2 | 1 | 1 | 2 | 2 | 1 |

**Legend:1–Slight (Low),2–Medium, 3–High**

C





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## Course Curriculum Map:

| POs &PSOs No.                                      | Cos No. & Titles   | SOs No.                                   | (LI) | Classroom Instruction (CI)   | Self-Learning(SL) |
|--|--|---|------|--|-------------------|
| PO1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4, 5 | CO.1: To understand various approaches of management within society and within an economic system.   | SO1.1<br>SO1.2<br>SO1.3<br>SO1.4<br>SO1.5 |      | Unit 1: Introduction<br>1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9<br>,1.10,1.11,1.12   |                   |
| PO1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4, 5 | CO.2: To learn the vital role of Planning in management within a firm and the necessary relationships between marketing and other functional areas of business   | SO2.1<br>SO2.2<br>SO2.3<br>SO2.4<br>SO2.5 |      | Unit-2 Planning<br>2.1,2.2,2.3,2.4,2.5,2.6, 2.7,<br>2.8,2.9,2.10,2.11,2.12       |                   |
| PO1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4, 5 | CO.3: To consider the various decision areas within management and the tools and methods used by managers for Organising and decisions making.                   | SO3.1<br>SO3.2<br>SO3.3<br>SO3.4<br>SO3.5 |      | Unit-3<br>:Organizing3.1,3.2,3.3,3.4,3.5<br>,3.6,3.7,3.8,<br>3.9,3.10,3.11,3.12. |                   |
| PO1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4, 5 | CO.4: To familiarize principles Directing and terminology, because this is a survey course, there is an emphasis on basis concepts and terminology of directing. | SO4.1<br>SO4.2<br>SO4.3<br>SO4.4<br>SO4.5 |      | Unit-4: Directing<br>4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,<br>4.9,4.10,4.11,4.12,     |                   |



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|  |   |   |   |
|--|---|---|---|
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CCO.5: To understand how management Functions are important in your own personal and professional development | SO5.1<br>SO5.2<br>SO5.3<br>SO5.4<br>SO5.5 | Unit 5: controlling<br>5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,<br>5.9,5.10,5.11,5.12 |
|--|---|---|---|

### **Curriculum Development Team:**

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**AKS University**

Faculty of Commerce and Financial Studies

**AKS University**  
**Faculty of commerce and financial studies**  
**Department of Commerce**  
**Curriculum of M.Com.**  
(Revised as on 01.08.2023)

**Semester-II**

Course Code: 40MS203

Course Title: Advanced Statistical Analysis

Pre- requisite: Student should have acquire expert knowledge of practical and procedural aspects relating to Advanced Statistical Analysis .

Rationale: Advanced statistical analysis allows for deeper exploration of data by employing sophisticated techniques beyond basic descriptive statistics. By employing methods such as multivariate analysis, hierarchical modeling, or machine learning algorithms, it enables uncovering complex relationships, patterns, and trends within datasets. This approach provides more nuanced insights, enhances predictive accuracy, and facilitates informed decision-making in various fields including finance, healthcare, and social sciences. Its application is crucial for addressing intricate research questions, optimizing processes, and gaining competitive advantages in today's data-driven world.

Course Outcomes:

CO.1: Master probability theory and its applications. Apply probability distributions to real-world problems. Develop statistical modeling skills.

CO.2: Master statistical sampling methodologies. Analyze significance of sample size. Perform hypothesis tests competently. Interpret statistical findings proficiently.

CO.3: Students will master the principles of variance analysis, including one-way and two-way classification, and gain proficiency in chi-square testing.

CO.4: Students will gain proficiency in probability concepts, interpolation, extrapolation, association of attributes, and application of various probability distributions for decision-making.

CO.5: Students will comprehend regression analysis, statistical decision theory, and decision tree analysis, enabling them to make informed decisions in uncertain environments.

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**Faculty of commerce and financial studies**  
**Department of Commerce**  
**Curriculum of M. com**  
**(Revised as on 01.08.2023)**

**Scheme of Studies:**

| Category Code | Course Code | Course Title                  | Scheme of studies(Hours/Week) |    |    |    |   | Total Study Hours<br>(CI+LI+SW+SL) | Total Credits<br>(C) |
|---------------|-------------|-------------------------------|-------------------------------|----|----|----|---|------------------------------------|----------------------|
|               |             |                               | CI                            | LI | SW | SL |   |                                    |                      |
| PCA           | 40MS203     | Advanced Statistical Analysis | 5                             | 0  | 2  | 1  | 8 | 5                                  |                      |

Legend: CI: Classroom Instructions (includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others)

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

**Scheme of Assessment:**

**Theory**

| Category Code | Course Code | Course Title                  | Scheme of Assessment (Marks)            |   |                  |                              |                       |                               |                         |             |
|---------------|-------------|-------------------------------|---|---|------------------|------------------------------|-----------------------|-------------------------------|-------------------------|-------------|
|               |             |                               | Progressive Assessment ( PRA )          |   |                  |                              |                       |                               | End Semester Assessment | Total Marks |
|               |             |                               | Class/Home Assignment 5 marks each (CA) | Class Test 2 (2 best out of 3) 10 marks each (CT) | Seminar one (SA) | Class Activity any one (CAT) | Class Attendance (AT) | Total Marks (CA+CT+SA+CAT+AT) |                         |             |
| PCA           | 40MS203     | Advanced Statistical Analysis | 15                                      | 20  | 5                | 5                            | 5                     | 50                            | 50                      | 100         |

### Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Master probability theory and its applications. Apply probability distributions to real-world problems. Develop statistical modeling skills.

Approximate Hours

| Item  | Appx Hrs. |
|-------|-----------|
| CI    | 15        |
| LI    | 0         |
| SW    | 2         |
| SL    | 1         |
| Total | 18        |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)  | (SL)   |
|--|------|---|--|
| <ol style="list-style-type: none"> <li>1. Understand basic probability concepts effectively.</li> <li>2. Apply probability rules and theorems accurately.</li> <li>3. Analyze and interpret various probability distributions.</li> <li>4. Utilize binomial, Poisson, and normal distributions for modeling.</li> <li>5. Make informed decisions based on statistical</li> </ol> |      | <p><b>Unit-1. Master</b> probability theory and its applications. Apply probability distributions to real-world problems. Develop statistical modeling skills.</p> <ol style="list-style-type: none"> <li>1. Basic concepts of probability</li> <li>2. Sample spaces and events</li> <li>3. Rules of probability</li> </ol> | <ol style="list-style-type: none"> <li>1. Probability Distribution Characteristics</li> <li>2. Probability Theorem Applications</li> </ol> |

|                |  |  |  |
|----------------|--|--|--|
| distributions. |  | <ol style="list-style-type: none"> <li>4. Conditional probability</li> <li>5. Independent events</li> <li>6. Theorem of total probability</li> <li>7. Bayes' theorem</li> <li>8. Probability distributions overview</li> <li>9. Binomial distribution characteristics</li> <li>10. Binomial distribution applications</li> <li>11. Poisson distribution characteristics</li> <li>12. Poisson distribution applications</li> <li>13. Normal distribution properties</li> <li>14. Standard normal distribution</li> <li>15. Z-scores and probability calculations</li> </ol> |  |
|----------------|--|--|--|

SW-1 Suggested Sessional Work (SW):

a. Assignments: Calculate probabilities for binomial distribution.

b. Other Activities (Specify): Simulate binomial experiments using software.

CO.2: Master statistical sampling methodologies. Analyze significance of sample size. Perform hypothesis tests competently. Interpret statistical findings proficiently.



**Approximate Hours**

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

**SW-2 Suggested Sessional Work SW):**

| Session Outcomes (SOs)  | (LI) | Classroom Instruction(CI)   | (SL)   |
|---|------|---|--|
| <ol style="list-style-type: none"> <li>1. Apply sampling techniques effectively.</li> <li>2. Differentiate large and small samples.</li> <li>3. Conduct significance tests confidently.</li> <li>4. Interpret test results accurately.</li> <li>5. Utilize statistical methods proficiently.</li> </ol> |      | <p>Unit 2. Master statistical sampling methodologies. Analyze significance of sample size. Perform hypothesis tests competently. Interpret statistical findings proficiently.</p> <ol style="list-style-type: none"> <li>1. Simple Random Sampling</li> <li>2. Systematic Sampling</li> <li>3. Stratified Sampling</li> <li>4. Cluster Sampling</li> <li>5. Sampling Distributions</li> <li>6. Central Limit Theorem</li> <li>7. Standard Error</li> <li>8. Confidence Intervals</li> <li>9. Hypothesis Testing</li> <li>10. Type I and Type II errors</li> <li>11. Z-tests</li> <li>12. T-tests</li> <li>13. Chi-square tests</li> <li>14. ANOVA</li> <li>15. Regression Analysis</li> </ol> | <ol style="list-style-type: none"> <li>1. Significance of sample size.</li> <li>2. Application of hypothesis testing.</li> </ol> |

- a. Assignments: Calculate standard error in sampling
- b. Other Activities (Specify): Conduct sample size calculation exercise.

CO.3: Students will master the principles of variance analysis, including one-way and two-way classification, and gain proficiency in chi-square testing.

**Approximate Hours**

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)   |
|---|------|---|--|
| <ol style="list-style-type: none"> <li>Understand variance calculation and its application.</li> <li>Perform one-way and two-way classification of variance.</li> <li>Apply chi-square test for different scenarios.</li> <li>Interpret variance components and ANOVA results.</li> <li>Analyze interactions in two-way ANOVA.</li> </ol> | .    | Unit-3: Students will master the principles of variance analysis, including one-way and two-way classification, and gain proficiency in chi-square testing. <ol style="list-style-type: none"> <li>Definition and calculation of variance.</li> <li>One-way classification of variance.</li> <li>Two-way classification of variance.</li> <li>Understanding chi-square test.</li> <li>Applications of chi-square test.</li> <li>Interpretation of variance components.</li> <li>Assumptions underlying variance analysis.</li> <li>Analysis of variance (ANOVA).</li> <li>Degrees of freedom in variance analysis.</li> <li>F-distribution and its significance.</li> <li>Post hoc tests in ANOVA.</li> <li>Interaction effects in two-way ANOVA.</li> <li>Chi-square test for independence.</li> <li>Chi-square goodness-of-fit test.</li> <li>Chi-square test for homogeneity.</li> </ol> | <ol style="list-style-type: none"> <li>Analysis</li> <li>Chi-square testing</li> </ol> |

**SW-3 Suggested Sessional Work (SW):**

- Assignments: Calculate variance for a given dataset.
- Other Activities (Specify): Construct a hypothesis for chi-square testing.

**CO.4:** Students will gain proficiency in probability concepts, interpolation, extrapolation, association of attributes, and application of various probability distributions for decision-making.

**Approximate Hours**

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)   | (SL)  |
|---|------|--|---|
| <ol style="list-style-type: none"> <li>Understand probability concepts for decision-making.</li> <li>Apply interpolation and extrapolation methods</li> </ol> |      | Unit-4: Students will gain proficiency in probability concepts, interpolation, extrapolation, association of attributes, and application of various probability distributions for decision-making. | <ol style="list-style-type: none"> <li>Interpolation Methods</li> <li>Yule's Coefficient Calculation</li> </ol> |

|   |  |   |  |
|---|--|---|--|
| <p>effectively.</p> <p>3. Analyze associations between attributes using Yule's coefficient.</p> <p>4. Demonstrate proficiency in using various probability distributions.</p> <p>5. Apply statistical techniques to real-world scenarios.</p> |  | <ol style="list-style-type: none"> <li>1. Definition of Probability</li> <li>2. Theorem of Probability</li> <li>3. Probability Distribution</li> <li>4. Binomial Distribution</li> <li>5. Poisson Distribution</li> <li>6. Normal Distribution</li> <li>7. Meaning of Interpolation</li> <li>8. Method of Interpolation</li> <li>9. Extrapolation Definition</li> <li>10. Extrapolation Method</li> <li>11. Association of Attributes</li> <li>12. Yule's Coefficient Explanation</li> <li>13. Yule's Coefficient Calculation</li> <li>14. Application of Probability in Decision Making</li> <li>15. Real-world Examples of Probability Distributions</li> </ol> |  |
|---|--|---|--|

**SW-4 Suggested Sessional Work (SW):**

- a. Assignments: Calculate Yule's coefficient for a given dataset.
- b. Other Activities (Specify): Discuss real-world applications of Yule's coefficient.

**CO.5:** Students will comprehend regression analysis, statistical decision theory, and decision tree analysis, enabling them to make informed decisions in uncertain environments.

**Approximate Hrs,**

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)  |
|---|------|---|---|
| <ol style="list-style-type: none"> <li>1. Understand regression fundamentals and model building.</li> <li>2. Apply statistical decision theory to risk and uncertainty scenarios.</li> <li>3. Construct decision trees for analyzing complex</li> </ol> |      | <p>Unit 5: Students will comprehend regression analysis, statistical decision theory, and decision tree analysis, enabling them to make informed decisions in uncertain environments.</p> <ol style="list-style-type: none"> <li>1. Introduction to Regression Analysis</li> <li>2. Simple Linear Regression Model</li> <li>3. Multiple Linear Regression Model</li> <li>4. Least Squares Method</li> </ol> | <ol style="list-style-type: none"> <li>1. Regression Line Preparation</li> <li>2. Decision Tree Analysis</li> </ol> |

|   |  |  |  |
|---|--|--|--|
| <p>decision-making processes.</p> <p>4. Evaluate decision strategies under various conditions.</p> <p>5. Develop practical skills in regression analysis and decision theory.</p> |  | <p>5. Residual Analysis</p> <p>6. Assumptions of Regression Analysis</p> <p>7. Preparation of Regression Line by Ordinary Least Squares</p> <p>8. Preparation of Regression Line by Method of Moments</p> <p>9. Preparation of Regression Line by Maximum Likelihood Estimation</p> <p>10. Decision Theory: Introduction and Concepts</p> <p>11. Decision under Risk: Expected Monetary Value</p> <p>12. Decision under Uncertainty: Maximin, Maximax</p> <p>13. Decision Tree Construction</p> <p>14. Decision Tree Analysis: Expected Value of Perfect Information</p> <p>15. Decision Tree Analysis: Sensitivity Analysis</p> |  |
|---|--|--|--|

**SW-5 Suggested Sessional Work (SW):**

- a. Assignments: Calculate regression line using ordinary least squares method.
- b. Other Activities (Specify): Role-play decision-making scenarios under uncertainty.

**Brief of Hours suggested for the Course Outcome**

| Course Outcomes  | Class Lecture (CI) | Sessional Work (SW) | Self Learning (SI) | Total hour (CI+SW+SI) |
|--|--------------------|---------------------|--------------------|-----------------------|
| CO-1: Master probability theory and its applications. Apply probability distributions to real-world problems. Develop statistical modeling skills.   | 15                 | 2                   | 1                  | 18                    |
| CO-2: Master statistical sampling methodologies. Analyze significance of sample size. Perform hypothesis tests competently. Interpret statistical findings proficiently.                         | 15                 | 2                   | 1                  | 18                    |
| CO-3: Students will master the principles of variance analysis, including one-way and two-way classification, and gain proficiency in chi-square testing.  | 15                 | 2                   | 1                  | 18                    |
| CO-4: Students will gain proficiency in probability concepts, interpolation, extrapolation, association of attributes, and application of various probability distributions for decision-making. | 15                 | 2                   | 1                  | 18                    |

|  |    |    |    |    |
|--|----|----|----|----|
| CO-5: Students will comprehend regression analysis, statistical decision theory, and decision tree analysis, enabling them to make informed decisions in uncertain environments. | 15 | 2  | 1  | 18 |
| Total Hours  | 75 | 10 | 05 | 90 |

**Suggestion for End Semester Assessment**

**Suggested Specification Table (ForESA)**

| CO    | Unit Titles  | Marks Distribution |    |    | Total Marks |
|-------|--|--------------------|----|----|-------------|
|       |  | R                  | U  | A  |             |
| CO-1  | Master probability theory and its applications.<br>Apply probability distributions to real-world problems.<br>Develop statistical modeling skills.   | 01                 | 01 | 03 | 05          |
| CO-2  | Master statistical sampling methodologies.<br>Analyze significance of sample size. Perform hypothesis tests competently. Interpret statistical findings proficiently.                      | 01                 | 01 | 03 | 05          |
| CO-3  | Students will master the principles of variance analysis, including one-way and two-way classification, and gain proficiency in chi-square testing.  | -                  | 03 | 10 | 13          |
| CO-4  | Students will gain proficiency in probability concepts, interpolation, extrapolation, association of attributes, and application of various probability distributions for decision-making. | -                  | 03 | 10 | 13          |
| CO-5  | Students will comprehend regression analysis, statistical decision theory, and decision tree analysis, enabling them to make informed decisions in uncertain environments.                 | 01                 | 03 | 10 | 14          |
| Total |  | 03                 | 11 | 36 | 50          |

**Legend: R:Remember, U:Understand,A:Apply**

The end of semester assessment for Advanced Statistical Analysis will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

**Suggested Instructional/Implementation Strategies:**

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

| <b>S. No.</b> | <b>Title</b>   | <b>Author</b>    | <b>Publisher</b> | <b>Edition &amp;Year</b> |
|---------------|--|------------------|------------------|--------------------------|
| 1             | Advanced Statistical Analysis  | Shukla & Sahai – |                  |                          |
| 2             | Advanced Statistical Analysis  | Gupta C.B        |                  |                          |
| 4             | Lecture note provided by<br>Dept. of Commerce AKS University, Satna. |                  |                  |                          |

| Course Outcomes  | Program Outcomes                    |                      |            |   |                      |                                       |   |                 |                   |                                 | Program Specific Outcome                                 |   |  |  |   |
|--|-------------------------------------|----------------------|------------|---|----------------------|---------------------------------------|---|-----------------|-------------------|---------------------------------|--|---|--|--|---|
|  | PO1                                 | PO                   | PO3        | PO4                                     | PO                   | PO6                                   | PO7                                       | PO8             | PO9               | PO1                             | PSO 1  | PSO 2   | PSO 3  | PSO 4  | PSO 5   |
|  | Commerce and business-related areas | Solving the problems | Profession | Start-ups and entrepreneurial ventures: | Leadership qualities | Communication through different modes | Advance research in the field of commerce | Decision making | Pathways programs | Environment and sustainability: | Paraphrase the field of E Commerce and digital platforms | Articulate in the area of corporate sectors and its operations. | Enhance the skills of Entrepreneurial attitude and create an impact on social life | Demonstrate knowledge in setting up e-commerce platforms | Design the system and processes essentially required for e-commerce |
| CO1: Master probability theory and its applications. Apply probability distributions to real-world problems. | 3                                   | 2                    | 2          | 2                                       | 1                    | 1                                     | 3   | 1               | 1                 | 1                               | 3  | 3   | 1  | 2  | 1   |
| CO2: Master statistical sampling methodologies .Analyze significance of                                      | 3                                   | 2                    | 2          | 2                                       | 1                    | 1                                     | 3   | 1               | 1                 | 1                               | 2  | 3   | 1  | 1  | 1   |

|  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| sample size. Perform hypothesis tests competently.   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO3: Students will master the principles of variance analysis, including one-way and two-way classification, and gain proficiency in chi-square testing. | 3 | 2 | 2 | 2 | 1 | 1 | 3 | 1 | 2 | 1 | 3 | 3 | 2 | 1 | 1 |
| CO4: Students will gain proficiency in probability concepts, interpolation, extrapolation, association of attributes.                                    | 3 | 3 | 2 | 3 | 1 | 2 | 3 | 1 | 1 | 1 | 3 | 3 | 2 | 1 | 2 |
| CO5: Students will comprehend regression analysis, statistical decision theory, and decision tree analysis.  | 3 | 2 | 2 | 2 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 3 | 1 | 2 |

Legend:1–Slight (Low),2–Medium, 3–High



### Course Curriculum Map.

| POs & PSOs No.                                 | Cos No. & Titles  | SOs No.                                   | (LI) | Classroom Instruction (CI)   | Self-Learning (SL) |
|--|---|---|------|--|--------------------|
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO1: Master probability theory and its applications.<br>Apply probability distributions to real-world problems.<br>Develop statistical modeling skills.   | SO1.1<br>SO1.2<br>SO1.3<br>SO1.4<br>SO1.5 |      | Unit 1<br>1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,<br>1.10,1.11,1.12,1.13,1.14,1.15. |                    |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO2: Master statistical sampling methodologies.<br>Analyze significance of sample size. Perform hypothesis tests competently.<br>Interpret statistical findings proficiently.                   | SO2.1<br>SO2.2<br>SO2.3<br>SO2.4<br>SO2.5 |      | Unit-2<br>2.1,2.2,2.3,2.4,2.5,2.6,2.7,2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15.     |                    |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO3: Students will master the principles of variance analysis, including one-way and two-way classification, and gain proficiency in chi-square testing.  | SO3.1<br>SO3.2<br>SO3.3<br>SO3.4<br>SO3.5 |      | Unit-3<br>3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,3.9,3.10,3.11,3.12,3.13,3.14,3.15.     |                    |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO4: Students will gain proficiency in probability concepts, interpolation, extrapolation, association of attributes, and application of various probability distributions for decision-making. | SO4.1<br>SO4.2<br>SO4.3<br>SO4.4<br>SO4.5 |      | Unit-4:<br>4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,4.9,4.10,4.11,4.12,4.13,4.14,4.15.    |                    |

|  |   |   |  |   |
|--|---|---|--|---|
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO5: Students will comprehend regression analysis, statistical decision theory, and decision tree analysis, enabling them to make informed decisions in uncertain environments. | SO5.1<br>SO5.2<br>SO5.3<br>SO5.4<br>SO5.5 |  | Unit 5:<br>5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,<br>5.9,5.10,5.11,5.12,5.12,5.14,5.15<br>. |
|--|---|---|--|---|

Curriculum Development Team:

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**AKS University**  
**Faculty of Commerce and Financial Studies**  
**Department of Commerce**  
**Curriculum of M. Com Program**  
**(Revised as on 01 -08- 2023)**  
**Semester-II**

**Course Code: 40EC201**

**Course Title: Corporate Legal framework**

Pre-requisite: Students should have basic knowledge of the origin of law & its Sources for commercial purposes.

Rationale: As part of their studies in business law, students need to have a strong foundation in the historical background and sources of laws. This includes an understanding of company law 1956, Negotiable instrument act 1881, the Indian contract, MRTP Act 1969, Consumer protection act 1986 and international business. In addition, students should gain a basic understanding of various types of laws, their applications, and the Indian regulatory authorities responsible for enforcing them in society.

Course Outcomes:

CO.1: Acquire the knowledge in about the basics of law, including its sources, precedents, significance and Company Act 1956.

CO.2: Acquire the basic concept of about the elements of law related to , Negotiable instrument act 1881

CO.3: Exposed to various provisions of various elements of law related to MRTP act 1969.

CO.4: Familiarize and understand the concise overview of the elements of law related to the Consumer protection act 1986

CO.5 : Develop the application skills regarding about the functions of the elements of Regulatory environment for international business.

**A K S University**  
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**Department of Commerce**  
**Curriculum of M. Com Program**  
**(Revised as on 01 -08- 2023)**

**Semester-II**

| Category Code | Course Code | Course Title              | Scheme of studies (Hours/Week) |    |    |    | Total Study Hours<br>(CI+LI+SW+SL) | Total Credits<br>(C) |
|---------------|-------------|---------------------------|--------------------------------|----|----|----|------------------------------------|----------------------|
|               |             |                           | CI                             | LI | SW | SL |                                    |                      |
| PCM           | 40EC201     | Corporate Legal framework | 4                              | 0  | 2  | 1  | 7                                  | 4                    |

**Legend:** CI: Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field, or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project, etc.),

SL: Self Learning,

C: Credits.

**Note:** SW & SL has to be planned and performed under the continuous guidance and feedback of the teacher to ensure the outcome of Learning.

A

**AKS University**  
**Faculty of Commerce and Financial Studies**  
**Department of Commerce**  
**Curriculum of M. Com Program**  
**(Revised as on 01 -08- 2023)**  
**Semester-II**

**Course-Curriculum Detailing:**

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO1: Acquire knowledge in about the basics of the law, including its sources, Precedents, significance, and Company Act 1956.

**Approximate Hrs.**

| Item  | AppX Hrs |
|-------|----------|
| CI    | 12       |
| LI    | 0        |
| SW    | 2        |
| SL    | 1        |
| Total | 15       |
|       |          |

| Session Out comes (SOs)  | (LI) | Classroom Instruction (CI)                              | Self-Learning (SL)  |
|--|------|---|---|
| SO1.1 Understand the Concept and Nature of Law and its Significance.       |      | Unit-1.0 : Companies Act, 1956 (Relevant provisions)    | 1. Brief history or the companies act with types of company and its important |
| SO1.2 Familiarize with sources of Indian Law.                              |      | 1.1 Definition, Types of companies;                     |   |
| SO1.3 Understand the concept of companies act 1956                         |      | 1.2 Memorandum of association;                          | 2. understand which kind of document company need while establishment         |
| SO1.4 Familiarize and understand the concise overview of doctrines of law. |      | 1.3 Articles of association;                            |   |
| SO1.5 Understand the documentation of a company.                           |      | 1.4 Prospectus; share capital                           |   |
|  |      | 1.5 Membership,   |   |
|  |      | 1.6 Meetings and Resolutions;                           |   |
|  |      | 1.7 Company Management;                                 |   |
|  |      | 1.8 Managerial Remuneration;                            |   |
|  |      | 1.9 Winding up and dissolution of companies.            |   |
|  |      | 1.10 Majority power and rights of minority shareholders |   |
|  |      | 1.11 Prevention of oppression and mismanagements        |   |
|  |      | 1.12 Share and Debenture                                |   |

**SW-1 Suggested Sessional Work (SW):**

- Assignments: Comparison between Modern & traditional approaches of law.
- Mini Project: Kinds of Companies.
- Other Activities (Specify): Commence dummy corporate meeting with legal procedure.

CO.2 :: Acquire the basic concept of about the elements of law related to , Negotiable instrument

act 1881

**Approximate Hours.**

| Item  | Appx. Hrs. |
|-------|------------|
| CI    | 12         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
|       |            |
| Total | 15         |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)  | Self-Learning (SL)   |
|--|------|---|--|
| SO2.1 Concept Meaning and Essentials of a : Negotiable instruments<br>SO2.2 Understanding about the difference between Negotiation Holder and holder in due course<br>SO2.3 Understanding parties of negotiable instruments<br>SO2.4 Understanding the Rights and Duties of Parties<br>SO2.5 Understanding the Endorsement |      | UNIT-2: Negotiable instruments Act, 1881<br>2.1 Definition,<br>2.2 Types of Negotiable Instruments<br>2.3 Negotiation Holder and holder in due course<br>2.4 payments in due course;<br>2.5 Endorsement<br>2.6 Crossing of cheque<br>2.7 Present action of negotiable instrument<br>2.8 Promissory notes, bills of exchange<br>2.9 Parties of negotiable instruments<br>2.10 Negotiations transfer<br>2.11 Liabilities of parties to a negotiable instrument<br>2.12 Instruments obtained by unlawful means or for unlawful consideration | <ol style="list-style-type: none"> <li>Difference between Negotiation Holder and holder in due course</li> <li>Read all the types of negotiations instruments</li> </ol> |

| Item  | Appx. Hrs. |
|-------|------------|
| CI    | 12         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 15         |

| Session Outcomes  | .LI | Classroom Instruction   | SL   |
|---|-----|---|--|
| <p>O3.1 Understand the meaning of MRTP Act</p> <p>SO3.2 Understand Monopolistic trade practices</p> <p>SO3.3 Understand competition act</p> <p>SO3.4 Understand the work of MRTP Act</p> <p>SO3.5 Understand the concept of FEMA and FEMA</p> |     | <p>Unit-3 MRTP Act 1969</p> <p>3.1 Monopolistic trade practices</p> <p>3.2 Restrictive trade practices</p> <p>3.3 unfair trade practices</p> <p>3.4 Centralization and monopolistic trade practices</p> <p>3.5 How MRTP Act work</p> <p>3.6 list of those practices which are restricted</p> <p>3.7 FERA</p> <p>3.8 FEMA</p> <p>3.9 Competition act</p> <p>3.10 comparative study of MRTP Act and competition act</p> <p>3.11 Government instruction for companies</p> <p>3.12 Conclusion</p> | <p>1. Study about unfair means and practices related to business</p> <p>2. Working mechanism of MRTP Act</p> |

**SW-1 Suggested Sessional Work (SW):**

- a. Assignments: Rights & duties of parties under this act.
- b. Mini Project: visit a bank and understand how negotiable instrument work
- c. Other Activities (Specify): Partial endorsement does not operate as a negotiation of the instrument comment

CO.3: Exposed to various provisions of various elements of law related to MRTP act 1969

**SW-1 Suggested Sessional Work (SW):**

- a. Assignments: Historical facts related to unfair trade practices
- b. Mini Project: Comparative study of MRTP Act and Competition act.
- c. Other Activities (Specify): prepare list of unfair trade practices.

CO.4 : Familiarize and understand the concise overview of the elements of law related to the Consumer protection act 1986.

**Approximate Hrs.**

| <b>Item</b> | <b>AppX Hrs</b> |
|-------------|-----------------|
| CI          | 12              |
| LI          | 0               |
| SW          | 2               |
| SL          | 1               |
| Total       | 15              |
|             |                 |

| <b>Session Outcomes (SOs)</b>                              | <b>(LI)</b> | <b>Classroom Instruction (CI)</b>  | <b>Self Learning (SL)</b>  |
|--|-------------|--|--|
| SO4.1 Understanding about the consumer protection act 1986 |             | Unit 4: Consumer protection act 1986 practices<br>4.1 Concept of Consumer protection act 1986<br>4.2 Restrictive trade practices<br>4.3 unfair trade practices<br>4.4 Consumer protection council<br>4.5 Silent features of consumer protection act<br>4.6 Definition of consumer<br>4.7 Consumer rights under consumer protection act<br>4.8 Rights of Consumers<br>4.9 Responsibilities of Consumers<br>4.10 Consumer responsibilities<br>4.11 Consumer complaints redressal<br>4.12 Redressal of Consumer Complaint | 1. Rights & duties of consumer under consumer protection act 1986<br><br>2. Remedies for consumers against fraud |
| SO4.2 Understanding about consumer protection council      |             |  |  |
| SO4.3 Meaning of consumer                                  |             |  |  |
| SO4.4 Silent features of consumer protection act           |             |  |  |
|  |             |  |  |

**SW-1 Suggested Sessional Work (SW):**

- a. Assignments: compare old and new consumer protection act
- b. Mini Project: write down consumer responsibilities to be followed under consumer protection act 1986
- c. Other Activities (Specify): write down consumer rights under the consumer protection act 1986

CO.5: Develop the application skills regarding about the functions of the elements of Regulatory environment for international business.



**Approximate Hrs.**

| <b>Item</b>  | <b>Appx. Hrs.</b> |
|--------------|-------------------|
| CI           | 12                |
| LI           | 0                 |
| SW           | 2                 |
| SL           | 1                 |
| <b>Total</b> | <b>15</b>         |
|              |                   |

| <b>Session Outcomes (SOs)</b>  | <b>Classroom Instruction (LI)(CI)</b>   | <b>Self Learning (SL)</b>  |
|--|---|--|
| SO5.1 Understand the meaning of international business and environment<br><br>SO5.2 Important Characteristics of WTO<br><br>SO5.3 Understand WTO Regulatory framework<br><br>SO5.4 Understand Types of barriers<br><br>SO5.5 Understand TRIP And TRIMS | <p>UNIT-5: Regulatory Environment for international Business</p> <p>5.1 FEMA,<br/>5.2 WTO; Regulatory framework of WTO<br/>5.3 Basic principles and character WTO<br/>5.4 WTO provisions, related to preferential treatments to developing countries,<br/>5.5 Regional groupings,<br/>5.6 Technical standard, anti-dumping duties<br/>5.7 Non-Tariff Barriers<br/>5.8 customs valuation and Disputes settlements,<br/>5.9 TRIP<br/>5.10 TRIMS<br/>5.11 Comparison between TRIP and TRIMS -1<br/>5.12 Comparison between TRIP and TRIMS – 2<br/>5.13 Comparison between TRIP and TRIMS – 3<br/>5.14 Comparison between TRIP and TRIMS – 4<br/>5.15 Comparison between TRIP and TRIMS – 5</p> | <p>1. Understand FEMA And FERA</p> <p>2. Understand TRIMS and TRIP</p> |

**SW-1 Suggested Sessional Work (SW):**

- a. Assignments: Explain WTO and its framework
- b. Mini Project: make a list of non-tariff barriers
- c. Other Activities (Specify): Make a difference on FEMA And FERA

## Brief of Hours Suggested for the Course Outcome

| <b>Course Outcomes</b>   | <b>Class Lecture (Cl)</b> | <b>Sessional Work (SW)</b> | <b>Self Learning (Sl)</b> | <b>Total hour (Cl+SW+Sl)</b> |
|--|---------------------------|----------------------------|---------------------------|------------------------------|
| CO.1: Acquire knowledge in about the basics of the law, including its sources, Precedents, significance, and Company Act 1956            | 12                        | 2                          | 1                         | 15                           |
| CO.2 Acquire the basic concept of about the elements of law related to , Negotiable instrument act 1881                                  | 12                        | 2                          | 1                         | 15                           |
| CO.3::Exposed to various provisions of various elements of law related to MRTP act 1969.   | 12                        | 2                          | 1                         | 15                           |
| CO.4 Familiarize and understand the concise overview of the elements of law related to the Consumer protection act 1986..                | 12                        | 2                          | 1                         | 15                           |
| CO.5: Develop the application skills regarding about the functions of the elements of Regulatory environment for international business. | 12                        | 2                          | 1                         | 15                           |
| <b>Total Hours</b>   | <b>60</b>                 | <b>10</b>                  | <b>05</b>                 | <b>75</b>                    |

## Suggestion for End Semester Assessment

### Suggested Specification Table (ForESA)

| CO    | Unit Titles  | Marks Distribution |    |    | Total Marks |
|-------|--|--------------------|----|----|-------------|
|       |  | R                  | U  | A  |             |
| CO-1  | : Acquire knowledge in about the basics of the law, including its sources, Precedents, significance, and Company Act 1956          | 06                 | 03 | 01 | 10          |
| CO-2  | Acquire the basic concept of about the elements of law related to, Negotiable instrument act 1881.                                 | 06                 | 02 | 02 | 10          |
| CO-3  | Exposed to various provisions of various elements of law related to MRTP act 1969  | 08                 | 02 | 02 | 12          |
| CO-4  | Familiarize and understand the concise overview of the elements of law related to the Consumer protection act 1986.                | 05                 | 02 | 01 | 08          |
| CO-5  | Develop the application skills regarding about the functions of the elements of Regulatory environment for international business. | 06                 | 02 | 02 | 10          |
| Total |  | 31                 | 11 | 08 | 50          |

#### Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Corporate legal framework will be held with written examination of 50 marks

**Note.** Detailed Assessment rubric need to be prepared by the course-wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

Improved Lecture

Tutorial

Case Method

Group Discussion

Brainstorming

**Suggested Learning Resources:**

| <b>S.No.</b> | <b>Title</b>   | <b>Author</b>                   | <b>Publisher</b>                     | <b>Edition &amp; Year</b> |
|--------------|--|---------------------------------|--------------------------------------|---------------------------|
| 1            | Business law   | Kuchhal, M.C. and Vivek Kuchhal | Vikas Publishing House, New Delhi.   | 2021                      |
| 2            | Business Law   | Singh, Avtar                    | Eastern Book Company, Lucknow        | 2022                      |
| 3            | Business Law   | Maheshwari & Maheshwari         | National Publishing House, New Delhi | 2022                      |
| 4            | Business Environment & Law   | ICSI                            | ICSI, New Delhi                      | 2023                      |
| 5            | Lecture note provided by Dept. of Commerce AKS University, Satna . |                                 |                                      |                           |

**Cos, POs and PSOs Mapping**

**Course Title: M.com**

**Course Code : 40EC201**

**Course Title: Corporate Legal Framework**

| Course Outcomes   | Program Outcomes                    |                      |            |   |                      |                                       |   |                 |                   |                                 | Program Specific Outcome                                 |   |  |  |   |
|---|-------------------------------------|----------------------|------------|---|----------------------|---------------------------------------|---|-----------------|-------------------|---------------------------------|--|---|--|--|---|
|   | PO1                                 | PO                   | PO3        | PO4                                     | P                    | PO6                                   | PO7                                       | P               | PO9               | PO1                             | PSO  | PSO 2   | PSO 3  | PSO 4  | PSO 5   |
|   | Commerce and business-related areas | Solving the problems | Profession | Start-ups and entrepreneurial ventures: | Leadership qualities | Communication through different modes | Advance research in the field of commerce | Decision making | Pathways programs | Environment and sustainability: | Paraphrase the field of E Commerce and digital platforms | Articulate in the area of corporate sectors and its operations. | Enhance the skills of Entrepreneurial attitude and create an impact on social life | Demonstrate knowledge in setting up e-commerce platforms | Design the system and processes essentially required for e-commerce |
| CO.1: Acquire knowledge in about the basics of the law, including its sources, Precedents, significance, and Company Act 1956 | 3                                   | 2                    | 2          | 2                                       | 1                    | 1                                     | 3   | 1               | 1                 | 1                               | 1  | 3   | 1  | 1  | 1   |
| Co.2: Acquire the basic concept of  | 3                                   | 2                    | 3          | 2                                       | 1                    | 1                                     | 3   | 1               | 1                 | 1                               | 2  | 3   | 1  | 1  | 1   |

|  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| about the elements of law related to, Negotiable instrument act 1881   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO.3::Exposed to various provisions of various elements of law related to MRTP act 1969  | 3 | 2 | 3 | 2 | 1 | 1 | 3 | 1 | 1 | 1 | 3 | 3 | 1 | 1 | 1 |
| CO.4: Familiarize and understand the concise overview of the elements of law related to the Consumer protection act 1986.                  | 3 | 2 | 2 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 3 | 3 | 2 | 1 | 1 |
| CO.5: : Develop the application skills regarding about the functions of the elements of Regulatory environment for international business. | 3 | 2 | 3 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 2 | 3 | 3 | 1 | 1 |

**Legend:1–Slight (Low),2–Medium, 3–High**

**Course Curriculum Map.**

| <b>POs &amp;PSOs No.</b>                       | <b>Cos No. &amp;Titles</b>  | <b>SOs No.</b>                            | <b>(LI)</b> | <b>Classroom Instruction (CI)</b>                               | <b>Self-Learning (SL)</b> |
|--|---|---|-------------|---|---------------------------|
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.1: Acquire knowledge in about the basics of the law, including its sources, Precedents, significance, and Company Act 1956 | SO1.1<br>SO1.2<br>SO1.3<br>SO1.4<br>SO1.5 |             | Unit 1<br>1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.10,1.11,1. 12,. |                           |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.2 Acquire the basic concept of about the elements of law related to , Negotiable instrument act 1881                       | SO2.1<br>SO2.2<br>SO2.3<br>SO2.4<br>SO2.5 |             | Unit-2<br>2.1,2.2,2.3,2.4,2.5,2.6,2.7,2.8,2.9,2.10,2.11,2. 12,  |                           |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.3::Exposed to various provisions ofvarious elements of law related to MRTTP act 1969                                       | SO3.1<br>SO3.2<br>SO3.3<br>SO3.4<br>SO3.5 |             | Unit-<br>3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,3.9,3.10,3.11,3.12,3.. |                           |

|  |  |   |  |   |
|--|--|---|--|---|
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.4 Familiarize and understand the concise overview of the elements of law related to the Consumer protection act 1986.                 | SO4.1<br>SO4.2<br>SO4.3<br>SO4.4<br>SO4.5 |  | Unit-4:<br>4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,<br>4.9,4.10,4.11,4. 12, |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.5: Develop the application skills regarding about the functions of the elements of Regulatory environment for international business. | SO5.1<br>SO5.2<br>SO5.3<br>SO5.4<br>SO5.5 |  | Unit 5:<br>5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,<br>5.9,5.10,5.11,5.12.  |

**Curriculum Development Team:**

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**Semester-II**

Course Code: 40MT 204      Functional management

Course Title : Functional management

Pre-requisite: Student should learn about the key aspects of Functional management, a vital function of management. Which include Financial, Personal as well as marketing Management.

Rationale: Students learn about the key aspects of Functional management, a vital function of Various management heads. Topics they study include production management, evolution of Functional management theories, level of management, and various terms related to Functional management.

Course Outcomes:

CO.1: To understand the role of Financial management in economic sector and Need, influencing Factors, Characteristics of a sound financial plan.

CO.2: State the meaning, Nature and significance of Capitalisation over and Under Capitalization, Capital Structure Balanced Capital structure, trading on Equity, Leverage: Financial and operating leverage.

CO.3: To consider the significance of the Marketing Management mainly helps in the survival and growth of an organisation and Marketing mix. Advertising, Management: Meaning Objectives, Function and Scope , media of Advertising .

CO.4: To familiarize the concept of Personal Management, Signification of Man-Power Planning, Sources of Recruitment, Characteristics Of a good Recruitment Policy, Concept of Selection, Selection procedure and Methods of selection which increases productivity of an organisation.

CO.5: To understand how Production management Works Type of production Systems, Concept of Production Planning Objectives, elements And steps of production control , process Of Product Diversification,. Which increase Efficiency and effectiveness of an employees.

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**Scheme of Studies:**

| Category Code | Course Code | Course Title          | Scheme of studies (Hours/Week) |    |    |    |                                 | Total Credits (C) |
|---------------|-------------|-----------------------|--------------------------------|----|----|----|---------------------------------|-------------------|
|               |             |                       | CI                             | LI | SW | SL | Total Study Hours (CI+LI+SW+SL) |                   |
| PCM           | 40MT 204    | Functional Management | 5                              | 0  | 2  | 1  | 8                               | 5                 |

**Legend:** CI: Classroom Instruction (Includes different instructional strategies i.e. .Lecture (L) and Tutorial (T) and others),  
LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)  
SW: Sessional Work (includes assignment, seminar, mini project etc.),  
SL: Self Learning,  
C: Credits.

**Note:** SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

**Scheme of Assessment: Theory**

| Category Code | Course Code | Course Title | Scheme of Assessment (Marks)                     |  |                  |                              |                       |  |                               | End Semester Assessment (ESA) | Total Marks (PRA+ESA) |
|---------------|-------------|--------------|--|--|------------------|------------------------------|-----------------------|--|-------------------------------|-------------------------------|-----------------------|
|               |             |              | Progressive Assessment (PRA)                     |  |                  |                              |                       |  | Total Marks (CA+CT+SA+CAT+AT) |                               |                       |
|               |             |              | Class/Home Assignment 5 number 3 marks each (CA) | Class Test 2 (2 best out of 3) 10 marks each | Seminar one (SA) | Class Activity any one (CAT) | Class Attendance (AT) |  |                               |                               |                       |
|               |             |              |  |  |                  |                              |                       |  |                               |                               |                       |

|     |                 |                                  |    |          |   |   |   |    |    |     |
|-----|-----------------|----------------------------------|----|----------|---|---|---|----|----|-----|
|     |                 |                                  |    | (CT<br>) |   |   |   |    |    |     |
| PCM | 40<br>MT<br>204 | Function<br>al<br>Manage<br>ment | 15 | 20       | 5 | 5 | 5 | 50 | 50 | 100 |

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: To understand the role of financial management in economic sector and Need, influencing Factors, Characteristics of a sound financial plan.

**Approximate Hours**

| <b>Item</b> | <b>Appx Hrs.</b> |
|-------------|------------------|
| CI          | 15               |
| LI          | 0                |
| SW          | 2                |
| SL          | 1                |
| Total       | 18               |

| Session Outcomes<br>(SOs)  | (LI) | Classroom Instruction<br>(CI)  | (SL)   |
|--|------|--|--|
| <p>SO1.1 Understand the Evolution and features of financial management.</p> <p>SO1.2 Learns the importance and nature of financial management.</p> <p>SO1.3 Understand Those factors which influence Financial management.</p> <p>SO1.4 Understand Characteristic of a sound Financial plan</p> <p>SO1.5 Students use Financial managerial concepts and theories into Management practice.</p> |      | <p>Unit 1: Financial Management Concept</p> <p>1.1 Nature of Financial management</p> <p>1.2 Objectives of Financial management</p> <p>1.3 Functions of Financial Manager,</p> <p>1.4 Nature of Financial Planning,</p> <p>1.5 Need of financial planning</p> <p>1.6 influencing Factors of financial planning,</p> <p>1.7 Characteristics of a sound financial plan.</p> <p>1.8 Risk Return and Value of the firm</p> <p>1.9 Profit Maximization vs Wealth Maximization</p> <p>1.10 Emerging roles of Finance Managers</p> <p>1.11 Importance of financial management</p> <p>1.12 International Finance and Syndication</p> <p>1.13. Evolution and features of financial management.</p> <p>1.14. Learns the importance and nature of financial management.</p> <p>1.15. Characteristic of a sound Financial plan</p> | <p>1.To know the problems that Financial Management faces at the work place.</p> <p>2. Students use Financial managerial concepts and theories into Management practice.</p> |

**SW-1 Suggested Sessional Work (SW):**

- a. Assignments: Advantages of Financial Management
- b. Mini Project: How Financial Management is helpful in Developing countries like India.
- c. Other Activities (Specify): Visit any organisation so you can identify how Financial Management work.

CO.2: State the meaning, Nature and significance of Capitalisation over and Under Capitalization, Capital Structure Balanced Capital structure, trading on Equity, Leverage: Financial and operating leverage.

### Approximate Hours

| <b>Item</b> | <b>Appx Hrs.</b> |
|-------------|------------------|
| CI          | 15               |
| LI          | 0                |
| SW          | 2                |
| SL          | 1                |
| Total       | 18               |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)   | (SL)  |
|---|------|--|---|
| SO2.1 Concept Meaning & terminology of Capitalisation<br>SO2.2 Understanding about Theories of Capitalisation and Capital Structure<br>SO2.3 Conceptualize Balanced Capital structure, Trading on Equity,<br>SO2.4 Understanding Meaning and concept of Leverage, Role of Capitalisation in an economy<br>SO2.5 Understand the concept of Meaning of portfolio And Effects of Leverage on shareholders Return | .    | Unit 2: Capitalisation<br>2.1 Concept of Capitalisation<br>2.2 Theories of Capitalisation<br>2.3 Definition of over Capitalisation<br>2.4 Definition of Under Capitalization,<br>2.5 Capital Structure<br>2.6 Balanced Capital structure,<br>2.7 Trading on Equity,<br>2.8 Meaning and concept of Leverage<br>2.9 Types of Leverage:-Financial and operating leverage<br>2.10 Role of Capitalisation in an economy<br>2.11 Meaning of portfolio<br>2.12 Effects of Leverage on shareholders Return<br>2.13. Theories of Capitalisation and Capital Structure<br>2.14. Meaning of portfolio And Effects of Leverage on shareholders Return<br>2.15. Concept Meaning & terminology of Capitalisation | 1.It enables them to diagnose and analyse the advantages problem, of Capitalisation<br>2.It converts Classroom instruction into practice. |

**SW-2 Suggested Sessional Work (SW):**

- Assignments: Explain Capitalisation. And factors affecting Capitalisation.
- Mini Project: Case study of Capitalisation Approaches.
- Other Activities (Specify):

CO.3: To consider the significance of the Marketing Management mainly helps in the survival and growth of an organisation and Marketing mix. Advertising, Management: Meaning Objectives, Function and Scope , media of Advertising .

**Approximate Hours**

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)   |
|---|------|---|--|
| SO3.1 Meaning and concept of Marketing Management<br>SO3.2 Understand the various Principles and function of Marketing Management<br>SO3.3 Learn about Marketing mix and Elements of Marketing mix<br>SO3.4 Understanding about Advertising Management: Meaning and Importance, Limitations and Methods of sales Promotion<br>SO3.5. Identify the best advertising media and it's effectiveness | .    | Unit- 3 Concept of marketing management<br>3.1 Nature of Marketing Management<br>3.2 Scope of marketing function of Marketing Management<br>3.3 Marketing mix.<br>3.4 Elements of Marketing mix<br>3.5 Advertising Management: Meaning<br>3.6 Advertising Management Objectives,<br>3.7 Function and Scope of advertising Management<br>3.8 media of Advertising,<br>3.9 Selecting an advertising Media<br>3.10 Essential of a Good advertising copy,<br>3.11 Meaning Of Sales Promotion,<br>3.12 Importance, Limitations and Methods of sales Promotion .<br>3.13. Learn about Marketing mix and Elements of Marketing mix<br>3.14. concept of Marketing Management<br>3.15. Elements of Marketing mix | 1. Students are able to analyse the Market situations and find solutions rather than depends upon outside help.<br>2. Identify the best advertising media and it's effectiveness |

**SW-3 Suggested Sessional Work (SW):**

- Assignments: Discuss Marketing Management and it's functions.
- Mini Project: Comparative study of difference Advertising media
- Other Activities (Specify):

CO.4: To familiarize the concept of Personal Management, Signification of Man-Power Planning, Sources of Recruitment, Characteristics Of a good Recruitment Policy, Concept of Selection, Selection procedure and Methods of selection which increases productivity of an organisation.

**Approximate Hours**

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |



| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)                       | (SL)   |
|--|------|--|--|
| SO4.1 Understanding about the concept and need of Personal Management  |      | Unit-4 Concept of personal. Management           | 1. Students are able to analyse the process of Personal Management and it's importance |
| SO4.2 Understand the various Importance of personal Management         |      | 4.1 Function of Personal Management,             | 2.Students Develops new method of recruitment and training                             |
| SO4.3 Understanding about Signification of Man-Power Planning          |      | 4.2 Scope of Functional management               |  |
| SO4.4 Understanding about Characteristics Of a good Recruitment Policy |      | 4.3 Importance of personal Management,           |  |
| SO4.5. Understanding method of recruitment and training                |      | 4.4 Signification of Man-Power Planning,         |  |
|  |      | 4.5 Sources of Recruitment,                      |  |
|  |      | 4.6 Characteristics Of a good Recruitment Policy |  |
|  |      | 4.7 Concept of Selection,                        |  |
|  |      | 4.8 Selection procedure,                         |  |
|  |      | 4.9 Importance of employee Training,             |  |
|  |      | 4.10 Methods of Training.                        |  |
|  |      | 4.11 Approaches of personal Management           |  |
|  |      | 4.12 Conclusion                                  |  |
|  |      | 4.13. various Importance of personal Management  |  |
|  |      | 4.14. need of Personal Management                |  |
|  |      | 4.15. Characteristics Of a good Recruitment      |  |

#### SW-4 Suggested Sessional Work (SW):

- Assignments: Elaborate the components of Recruitment and selection in personal Management
- Mini Project: Visit a company and identify their source of Recruitment.
- Other Activities (Specify): Presentations of Process of Recruitment and role of communication Between HR department and other departments.

CO.5: To understand how Production management Works Type of production Systems, Concept of Production Planning Objectives, elements And steps of production control , process Of Product

Diversification,. Which increase Efficiency and effectiveness of an employees.

**Approximate Hours**

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)   | (L I) | Classroom Instruction (CI)  | (SL)  |
|--|-------|---|---|
| SO5.1 Understand about the concept of Production Management                          |       | Unit-5 Production Management:<br>5.1 Concept of Production Management<br>5.2 Importance of Production Management<br>5.3 Scope of Production Management<br>5.4 Function of Production Management.  | 1. students are able to Know Concept importance and function of Production Management |
| SO5.2 Conceptualization of Function of Production Management                         |       | 5.5 Type of production Systems,<br>5.6 Concept of Production system<br>5.7 Planning and Objectives of Production system,  | 2. students are able to Production control system.                                    |
| SO5.3 Familiarize with Planning and Objectives of Production system,                 |       | 5.8 Elements And steps of Production Management<br>5.9 Production control system ,<br>5.10 Process Of Product Diversification<br>5.11 Simplification and Specialization.<br>5.12 Importance of Production control system<br>5.13. concept of Production Management<br>5.14. Conceptualization of Function of Production Management<br>5.15. Elements And steps of Production Management |   |
| SO5.4 Understanding about Techniques and Elements And steps of Production Management |       |   |   |

SW-5 Suggested Sessional Work (SW):

- a. Assignments: Benefits of Production Management in an organisation
- b. Mini Project: Prepare a report how Production Management is closely related to All types of Management
- c. Other Activities (Specify): Debate on Different Production Management process and it's important.

Brief of Hours suggested for the Course Outcome

| Course Outcomes   | Class Lecture (Cl) | Sessional Work (SW) | Self Learning (Sl) | Total hour (Cl+SW+ Sl) |
|---|--------------------|---------------------|--------------------|------------------------|
| CO.1: To understand the role of Financial management in economic sector and Need, influencing Factors, Characteristics of a sound financial plan.   | 15                 | 2                   | 1                  | 18                     |
| CO.2: State the meaning, Nature and significance of Capitalisation over and Under Capitalization, Capital Structure Balanced Capital structure, trading on Equity, Leverage: Financial and operating leverage.  | 15                 | 2                   | 1                  | 18                     |
| CO.3: To consider the significance of the Marketing Management mainly helps in the survival and growth of an organisation and Marketing mix. Advertising, Management: Meaning Objectives, Function and Scope, media of Advertising.   | 15                 | 2                   | 1                  | 18                     |
| CO.4: To familiarize the concept of Personal Management, Signification of Man-Power Planning, Sources of Recruitment, Characteristics Of a good Recruitment Policy, Concept of Selection, Selection procedure and Methods of selection which increases productivity of an organisation. | 15                 | 2                   | 1                  | 18                     |
| CO.5: To understand how Production management Works Type of production Systems, Concept of Production Planning Objectives, elements And steps of production control , process Of Product Diversification,. Which increase Efficiency and effectiveness of an employees                  | 15                 | 2                   | 1                  | 18                     |
| Total Hours   | 75                 | 10                  | 05                 | 90                     |

**Suggestion for End Semester Assessment**

**Suggested Specification Table (For ESA)**

| CO   | Unit Titles   | Marks Distribution |    |    | Total Marks |
|------|---|--------------------|----|----|-------------|
|      |   | R                  | U  | A  |             |
| CO-1 | CO.1: To understand the role of Financial management in economical sector and Need, influencing Factors, Characteristics of a sound financial plan.   | 01                 | 01 | 03 | 05          |
| CO-2 | CO.2: State the meaning , Nature and significance of Capitalisation over and Under Capitalization, Capital Structure Balanced Capital structure, trading on Equity, Leverage: Financial and operating leverage. | 01                 | 01 | 03 | 05          |
| CO-3 | CO.3: To consider the significance of the Marketing   | 01                 | 04 | 08 | 13          |

|       |   |    |    |    |    |
|-------|---|----|----|----|----|
|       | Management mainly helps in the survival and growth of an organisation and Marketing mix. Advertising, Management: Meaning Objectives, Function and Scope , media of Advertising .   |    |    |    |    |
| CO-4  | CO.4: To familiarize the concept of Personal Management, Signification of Man-Power Planning, Sources of Recruitment, Characteristics Of a good Recruitment Policy, Concept of Selection, Selection procedure and Methods of selection which increases productivity of an organisation. | 02 | 05 | 06 | 13 |
| CO-5  | CO.5: To understand how Production management Works Type of production Systems, Concept of Production Planning Objectives, elements And steps of production control , process Of Product Diversification,. Which increase Efficiency and effectiveness of an employees                  | 01 | 05 | 08 | 14 |
| Total |   | 06 | 16 | 28 | 50 |

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Functional Management will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wiseteachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

| S. No. | Title                 | Author                          | Publisher | Edition & Year |
|--------|-----------------------|---------------------------------|-----------|----------------|
| 1      | Functional management | Manisha Verm                    |           |                |
| 2      | Functional management | M. J. Mathew, Pradeep K. Sharma |           |                |

|   |  |                   |  |  |
|---|--|-------------------|--|--|
| 3 | Business management  | Dinkar and Pagare |  |  |
| 4 | Lecture note provided by<br>Dept. of Commerce, AKS University, Satna . |                   |  |  |

Cos, POs and PSOs Mapping

Course Title: M.com

Course Code : 40MT 204

Course Title: Functional Management

| Course Outcomes   | Program Outcomes     |            |                          |               |                                  |         |                                  |                           |                       |                       | Program Specific Outcome |       |       |       |       |
|---|----------------------|------------|--------------------------|---------------|----------------------------------|---------|----------------------------------|---------------------------|-----------------------|-----------------------|--------------------------|-------|-------|-------|-------|
|   | PO1                  | PO2        | PO3                      | PO4           | PO5                              | PO6     | PO7                              | PO8                       | PO9                   | PO10                  | PSO 1                    | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
|   | Commerce and Solving | Profession | Start-ups and Leadership | Communication | Advance research in the Decision | Pathway | Environment and Paraphrase the f | Articulate in the area of | Enhance the skills of | Demonstrate knowledge | Design the system        |       |       |       |       |
| CO.1: To understand the role of Financial management in economical sector and Need ,influencing Factors, Characteristics of a sound financial plan.   | 2                    | 3          | 2                        | 2             | 2                                | 2       | 1                                | 2                         | 1                     | 1                     | 1                        | 2     | 2     | 2     | 1     |
| CO.2: State the meaning , Nature and significance of Capitalisation over and Under Capitalization, Capital Structure Balanced Capital structure, trading on Equity, Leverage: Financial and operating leverage. | 3                    | 3          | 1                        | 3             | 3                                | 2       | 1                                | 3                         | 1                     | 1                     | 1                        | 1     | 2     | 2     | 1     |

|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CO.3: To consider the significance of the Marketing Management mainly helps in the survival and growth of an organisation and Marketing mix. Advertising ,Management: Meaning Objectives, Function and Scope , media of Advertising .   | 3 | 3 | 1 | 3 | 3 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |
| CO.4: To familiarize the concept of Personal Management ,Signification of Man-Power Planning, Sources of Recruitment, Characteristics Of a good Recruitment Policy, Concept of Selection, Selection procedure and Methods of selection which increases productivity of an organisation. | 3 | 3 | 1 | 3 | 2 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |

|  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CO.5: To understand how Production management Works Type of production Systems, Concept of Production Planning Objectives, elements And steps of production control , process Of Product Diversification,. Which increase Efficiency and effectiveness of an employees | 3 | 3 | 1 | 1 | 1 | 2 | 1 | 3 | 1 | 2 | 1 | 1 | 2 | 2 | 1 |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

Legend:1–Slight (Low),2–Medium, 3–High



Course Curriculum Map:

| POs &PSOs No.                                  | Cos No. & Titles  | SOsNo.                                    | (LI)   | Classroom Instruction (CI)  | Self-Learning(SL) |
|--|---|---|--|---|-------------------|
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.1: To understand the role of Financial management in economic sector and Need, influencing Factors, Characteristics of a sound financial plan.   | SO1.1<br>SO1.2<br>SO1.3<br>SO1.4          | Unit 1<br>1.1,1.2,1.3,1.4,<br>1.5,1.6,1.7,1.81<br>.9,1.10,1.11,1.1<br>2,1.13,1.14,1.1<br>5.  | Unit 1: Financial Management<br>1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,<br>1.10,1.11,1.12              |                   |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.2: State the meaning, Nature and significance of Capitalisation over and Under Capitalization, Capital Structure Balanced Capital structure, trading on Equity, Leverage: Financial and operating leverage.  | SO2.1<br>SO2.2<br>SO2.3<br>SO2.4<br>SO2.5 | Unit-2<br>2.1,2.2,2.3,2.4,2<br>.5,2.6,2.7,2.8,2.<br>9,2.10,2.11,2.12<br>2.13,2.14,2.15,.     | Unit-2 :<br>Capitalisation<br>2.1,2.2,2.3,2.4,2.5,2.6,<br>2.7, 2.8,2.9,2.10,2.11,2.12               |                   |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.3: To consider the significance of the Marketing Management mainly helps in the survival and growth of an organisation and Marketing mix. Advertising, Management: Meaning Objectives, Function and Scope , media of Advertising .   | SO3.1<br>SO3.2<br>SO3.3<br>SO3.4          | Unit-<br>3.1,3.2,3.3,3.4,3<br>.5,3.6,3.7,3.8,<br>3.9,3.10,3.11,3.<br>12,3.13,3.14,3.1<br>5   | Unit-3:<br>Marketing<br>Management3.1,3.2,3.3,3.4,3.5,<br>3.<br>6,3.7,3.8,3.9,3.10,3.11,3.12        |                   |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.4: To familiarize the concept of Personal Management, Signification of Man-Power Planning, Sources of Recruitment, Characteristics Of a good Recruitment Policy, Concept of Selection, Selection procedure and Methods of selection which increases productivity of an organisation. | SO4.1<br>SO4.2<br>SO4.3<br>SO4.4          | Unit-4:<br>4.1,4.2,4.3,4.4,4<br>.5,4.6,4.7,4.8,<br>4.9,4.10,4.11,4.<br>12,4.13,4.14,4.1<br>5 | Unit-4: Concept of Personal<br>Management<br>4.1,4.2,4.3,4.4,4.5,4.6,4.7,<br>4.8,4.9,4.10,4.11,4.12 |                   |

|  |  |                                  |  |  |
|--|--|----------------------------------|--|--|
| PO1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4, 5 | CO.5: To understand how Production management Works Type of production Systems, Concept of Production Planning Objectives, elements And steps of production control , process Of Product Diversification,. Which increase Efficiency and effectiveness of an employees | SO5.1<br>SO5.2<br>SO5.3<br>SO5.4 | Unit 5:<br>5.1,5.2,5.3,5.4,5<br>.5,5.6,5.7,5.8,<br>5.9,5.10,5.11,5.<br>12.<br>5.13,5.14,5.15 | Unit 5:<br>Production Management<br>5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,5.<br>9,5.10,5.11,5.12 |
|--|--|----------------------------------|--|--|

**Curriculum Development Team:**

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Semester-II

Course Code: 40MT202

Course Title: Organizational Behaviour

Pre-requisite: Student should learn about the key aspects of Type and Significance Organization Goal And its Determinants: Organization Behaviour – Concept, Theories Determinants and Importance Perception Concept process, Theories of Motivation Attitudes and Values. , Nature and Significance Organizational Behaviour models.

Rationale: Students learn about the key aspects of Organisational Behaviour, Personality Concept, Meaning Type and important elements Theories of Motivation Attitudes and Values, Nature of Interpersonal Behaviour.

Course Outcomes:

CO.1: Understand the role of Concept of Organization, Type and Significance Organization Goal And its Determinants: Organization Behaviour –Concept, Nature and Significance Organizational Behaviour models.

CO.2: State the meaning, Theories Determinants and Importance Perception Concept process and The Theories Learning- concept components, Affecting factors and theories.

CO.3:To consider the significance of Meaning, Type and important elements and Theories of Motivation Attitudes and Values: Concept, factors, significance and Theories.

CO.4: To Understand the Transactional Analysis, concept of Group Theories of Group Formation , group cohesiveness , power and Authority.

CO.5: To Apply the knowledge of Causes and suggestions developing sound Organizational Climate , Management of Change Concept and process of Organizational Development .

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**(Revised as on 01.08.2023)**

Scheme of Studies:

| Course category | Course Code | Course Title             | Scheme of studies (Hours/Week) |    |    |    |                                 | Total Credits (C) |
|-----------------|-------------|--------------------------|--------------------------------|----|----|----|---------------------------------|-------------------|
|                 |             |                          | CI                             | LI | SW | SL | Total Study Hours (CI+LI+SW+SL) |                   |
| PCM             | 40MT202     | Organisational Behaviour | 4                              | 0  | 2  | 1  | 7                               | 4                 |

**Legend:** CI: Classroom Instruction (Includes different instructional strategies i.e.. Lecture (L) and Tutorial (T) and others),  
LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)  
SW: Sessional Work (includes assignment, seminar, mini project etc.),  
SL: Self Learning,  
C: Credits.

**Note:** SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment: Theory

| Course structure | Course Code | Course Title | Scheme of Assessment ( Marks )                    |   |                   |                           |                       |                               | End Semester Assessment | Total Marks (PRA+) |
|------------------|-------------|--------------|---|---|-------------------|---------------------------|-----------------------|-------------------------------|-------------------------|--------------------|
|                  |             |              | Progressive Assessment ( PRA )                    |   |                   |                           |                       |                               |                         |                    |
|                  |             |              | Class/Home Assignment 5 number 3 marks each ( CA) | Class Test 2 (2 best out of 3) 10 marks | Seminar one ( SA) | Class Activity one (CA T) | Class Attendance (AT) | Total Marks (CA+CT+SA+CAT+AT) |                         |                    |
|                  |             |              |   |   |                   |                           |                       |                               |                         |                    |

|     |                 |                                     |    | ks<br>eac<br>h<br><br>(CT<br>) |   |   |   |    | (ESA) | ESA<br>) |
|-----|-----------------|-------------------------------------|----|--------------------------------|---|---|---|----|-------|----------|
| PCM | 40<br>MT2<br>02 | Organisat<br>ional<br>behaviou<br>r | 15 | 20                             | 5 | 5 | 5 | 50 | 50    | 100      |

### Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Understand the role of Concept of Organization, Type and Significance Organization Goal And its Determinants: Organization Behaviour –Concept, Nature and Significance Organizational Behaviour models

Approximate Hrs.

| Item                 | Appx Hrs. |
|----------------------|-----------|
| CI                   | 12        |
| LI                   | 0         |
| Approximate Hours SW | 2         |
| SL                   | 1         |
| Total                | 15        |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)  | (SL)   |
|--|------|---|--|
| SO-1. Key elements of organisational behaviour<br>SO-2 Analysing the significance of organizational behaviour<br>SO-3 Applying organizational behaviour models in practical scenarios.<br>SO-4 Evaluating the determinants and impact of organizational goals.<br>SO-5 Other types |      | Unit 1: Concept of organisation<br>1.1 Introduction of Organisational behaviour<br>1.2. Types and Significance of Organization<br>1.3. Organization Goal and its Determinants<br>1.4. Organization Behavior – Concept<br>1.5. Nature and Significance of Organizational Behavior<br>1.6.Organizational Behavior Models<br>1.7.Theoretical Foundations of Organization<br>1.8.Organizational Culture and Climate<br>1.9.Organizational Structure and Design<br>1.10Leadership in Organizations<br>1.11.Motivation Theories in Organizational Behavior<br>1.12.Communication in Organizations | 1.Theoretical foundations of organization behaviour<br>2.Impact of organizational culture on behaviour |

SW-1 Suggested Sessional Work (SW):

- Assignment: Conduct a case study on a successful organization, analysing its structure and behaviour.
- Mini Project: Develop a presentation on the role of leadership in shaping organizational behaviour.
- Other Activity:

CO.2: State the meaning, Theories Determinants and Importance Perception Concept process and The Theories Learning- concept components, Affecting factors and theories.

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 12         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 15         |

| Session Outcomes (SOs)   | LI | Classroom Instruction (CI)   | (SL)  |
|--|----|--|---|
| <p>SO2.1 Grasping the fundamentals of personality and its theories</p> <p>SO2.2 Understanding the determinants that shape an individual's personality.</p> <p>SO2.3. Recognizing the significance of personality in influencing behaviour.</p> <p>SO2.4. Comprehending the concept and process of perception.</p> <p>SO2.5. Analysing theories related to learning, its components, and affecting factors.</p> | .  | <p>Unit-2 Personality Concept</p> <p>1.Personality Concept</p> <p>2.Theories of Personality</p> <p>3.Determinants of Personality</p> <p>4.Importance of Personality in Behavior</p> <p>5.Perception Concept</p> <p>6.Process of Perception</p> <p>7.Theories of Perception</p> <p>8.Learning Concept</p> <p>9.Components of Learning</p> <p>10.Factors Affecting Learning</p> <p>11.Theories of Learning</p> <p>12. Ethics and Values in Organizations</p> | <p>1.Application of personality theories in real-life scenarios</p> <p>2. Factors influencing individual perception</p> |

SW-2 Suggested Sessional Work (SW):

- a) Assignment: Conduct a personality assessment and analyse how personality traits influence behaviour.
- b) Mini Project: Create a presentation comparing different theories of learning and their applications.
- c) Other Activity:

CO.3: Meaning Type and important elements Theories of Motivation Attitudes and Values: Concept, factors, significance and Theories

Approximate Hrs

| Item  | Appx Hours |
|-------|------------|
| CI    | 12         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 15         |
|       |            |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)   | (SL)   |
|---|------|--|--|
| <p>SO3.1 Apply the definition and various types of motivation.</p> <p>SO3.2. Understanding the essential elements contributing to motivation.</p> <p>SO3.3 Analysing different theories that explain motivation.</p> <p>SO3.4. Defining attitudes and values in the organizational context.</p> <p>SO3.5. Evaluating the significance and theories related to attitudes and values.</p> | .    | <p>Unit 3 Motivation and types of motivation</p> <p>1. Meaning of Motivation</p> <p>2. Types of Motivation</p> <p>3. Important Elements of Motivation</p> <p>4. Theories of Motivation</p> <p>5. Concept of Attitudes and Values</p> <p>6. Factors Affecting Attitudes</p> <p>7. Significance of Attitudes</p> <p>8. Theories of Attitudes and Values</p> <p>9. Definition of Motivation</p> <p>10. Intrinsic Motivation</p> <p>11. Extrinsic Motivation</p> <p>12. Financial Incentives in Motivation</p> | <p>1. Application of motivation theories in real-world scenarios.</p> <p>2. Reflecting on personal attitudes and values and their impact on behaviour.</p> |

SW-3 Suggested Sessional Work (SW):

- Assignment: Create a motivational plan for a hypothetical workplace scenario, incorporating relevant theories.
- Mini Project: Conduct a survey on workplace attitudes, analyse the results, and propose strategies for improvement.
- Other Activity:

CO:4 To Understand the Transactional Analysis, concept of Group Theories of Group Formation, group cohesiveness, power and Authority.



Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 12         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 15         |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)   | (SL)   |
|--|------|--|--|
| SO4.1 Understand key aspects of interpersonal behaviour.<br>SO4.2. Apply transactional analysis principles for effective Communication.<br>SO4.3. Evaluate factors influencing group cohesion.<br>SO4.4 Analyse power dynamics and authority structures in groups.<br>SO4.5. Enhance leadership skills for positive interpersonal relationships. |      | Unit 4: Transactional analysis & Group Decision<br><br>1.Understanding Interpersonal Behavior<br>2.Importance of Effective Communication<br>3.Transaction Analysis Concepts<br>4.Ego States in Transactional Analysis<br>5.Group Dynamics in Organizations<br>6.Theories of Group Formation<br>7.Characteristics of Effective Groups<br>8.Factors Influencing Group Cohesiveness<br>9.Power Dynamics in Groups<br>10.Different Forms of Authority<br>11.Role of Leadership in Interpersonal Behavior<br>12.Conflict Resolution in Groups | 1. "Transactional analysis application in real-life scenarios.<br>2. "Exploring cultural nuances in interpersonal dynamics." |

SW-4 Suggested Sessional Work (SW):

- a) Assignments: Analyse a workplace communication scenario using transactional analysis.
- b) Mini Projects: Develop a guide on enhancing group cohesiveness.
- c) Other Activities:

CO.5: To Apply the knowledge of Causes and suggestions developing sound Organizational Climate, Management of Change Concept and process of Organizational Development.

Approximate Hrs.

| Item  | Appx Hours |
|-------|------------|
| CI    | 12         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 15         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)  |
|---|------|---|---|
| SO5.1 Identify causes and types of organizational conflicts.<br>SO5.2. Apply conflict resolution strategies in real-world scenarios.<br>SO5.3. Analyse factors contributing to a positive organizational climate.<br>SO5.4. Implement change management concepts for organizational success.<br>SO5.5. Understand the process and importance of organizational development. |      | Unit 5 Organisational conflicts<br>1.Understanding Organizational Conflicts<br>2.Types of Organizational Conflicts<br>3.Causes of Interpersonal Conflicts at Work<br>4.Strategies for Conflict Resolution<br>5.Building a Positive Organizational Climate<br>6.Factors Affecting Organizational Climate<br>7.Role of Leadership in Conflict Management<br>8.Employee Engagement and Conflict-I<br>9. Employee Engagement and Conflict-II<br>10.Impact of Communication on Organizational Climate-I<br>11. Impact of Communication on Organizational Climate-II<br>12. Impact of Communication on Organizational Climate-III | 1. "Effective strategies for maintaining a positive work environment."<br>2. "Continuous improvement practices for organizational development." |

SW-5 Suggested Sessional Work (SW):

- a) Assignments: Develop a conflict resolution plan for a simulated organizational scenario.
- b) Mini Projects. Design a training module for conflict resolution in teams.
- c) Other Activities:

Brief of Hours suggested for the Course Outcome

| Course Outcomes   | Class Lecture (Cl) | Sessional Work (SW) | Self Learning (Sl) | Total hour (Cl+SW+ Sl) |
|---|--------------------|---------------------|--------------------|------------------------|
| CO.1: Understand the role of Concept of Organization, Type and Significance Organization Goal And its Determinants: Organization Behaviour –Concept, Nature and Significance Organizational Behaviour models. | 12                 | 2                   | 1                  | 15                     |
| CO.2: State the meaning, Theories Determinants and Importance Perception Concept process and The Theories Learning- concept components, Affecting factors and theories.                                       | 12                 | 2                   | 1                  | 15                     |
| CO.3: To consider the significance of Meaning, Type and important elements and Theories of Motivation Attitudes and Values: Concept, factors, significance and Theories.                                      | 12                 | 2                   | 1                  | 15                     |
| CO.4: To Understand the Transactional Analysis, concept of Group Theories of Group Formation, group cohesiveness , power and Authority  | 12                 | 2                   | 1                  | 15                     |
| CO.5: To Apply the knowledge of Causes and suggestions developing sound Organizational Climate, Management of Change Concept and process of Organizational Development .                                      | 12                 | 2                   | 1                  | 15                     |
| <b>Total Hours</b>  | <b>60</b>          | <b>10</b>           | <b>05</b>          | <b>75</b>              |

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

| CO    | Unit Titles  | Marks Distribution |    |    | Total Marks |
|-------|--|--------------------|----|----|-------------|
|       |  | R                  | U  | A  |             |
| CO-1  | concept of organisational behaviour                                  | 01                 | 01 | 03 | 05          |
| CO-2  | Introduction of Personality  | 01                 | 01 | 03 | 05          |
| CO-3  | Motivation and Theory of motivation                                  | 01                 | 04 | 08 | 13          |
| CO-4  | Transactional Analysis, concept of Group Theories of Group Formation | 02                 | 05 | 06 | 13          |
| CO-5  | Organizational Climate   | 01                 | 05 | 08 | 14          |
| Total |  | 06                 | 16 | 28 | 50          |

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Organizational Behaviour will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

| S. No. | Title   | Author         | Publisher | Edition & Year |
|--------|---|----------------|-----------|----------------|
| 1      | Organisational Behaviour  | Sahitya bhawan |           |                |
| 2      | Organisational behaviour  | Pearson        |           |                |
| 3      | Lecture note provided by Dept. of Commerce, AKS University, Satna . |                |           |                |

Cos, POs and PSOs Mapping

Course Title: Organisational Behaviour

Course Code:40MT404

Course Title: Organizational Behaviour

| Course Outcomes   | Program Outcomes                    |                      |            |   |                      |                                       |   |                 |                   |                                 | Program Specific Outcome                                 |   |  |  |   |
|---|-------------------------------------|----------------------|------------|---|----------------------|---------------------------------------|---|-----------------|-------------------|---------------------------------|--|---|--|--|---|
|   | PO1                                 | PO2                  | PO3        | PO4                                     | PO5                  | PO6                                   | PO7                                       | PO8             | PO9               | PO10                            | PSO 1  | PSO 2   | PSO 3  | PSO 4  | PSO 5   |
|   | Commerce and business-related areas | Solving the problems | Profession | Start-ups and entrepreneurial ventures: | Leadership qualities | Communication through different modes | Advance research in the field of commerce | Decision making | Pathways programs | Environment and sustainability: | Paraphrase the field of E-Commerce and digital platforms | Articulate in the area of corporate sectors and its operations. | Enhance the skills of Entrepreneurial attitude and create an impact on social life | Demonstrate knowledge in setting up e-commerce platforms | Design the system and processes essentially required for e-commerce |
| CO.1.Understand the role of Concept of Organization, Type and Significance Organization Goal And its Determinants: Organization Behavior –Concept, Nature and Significance Organizational Behaviour models. | 3                                   | 2                    | 1          | 1                                       | 1                    | 1                                     | 3   | 1               | 1                 | 1                               | 3  | 3   | 1  | 2  | 1   |
| CO.2: State the meaning, Theories Determinants and Importance Perception Concept  | 3                                   | 2                    | 1          | 1                                       | 1                    | 1                                     | 3   | 1               | 1                 | 1                               | 2  | 3   | 1  | 1  | 1   |

|  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| process and Theories Learning-concept components, Affecting factors and theories.  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO.3: To consider the significance of Meaning, Type and important elements and Theories of Motivation Attitudes and Values: Concept, factors, significance and Theories. | 3 | 2 | 1 | 2 | 1 | 1 | 3 | 1 | 2 | 1 | 3 | 3 | 2 | 1 | 1 |
| CO.4To Understand the Transactional Analysis, concept of Group Theories of Group Formation, group cohesiveness , power and Authority.                                    | 3 | 2 | 1 | 3 | 1 | 1 | 3 | 1 | 1 | 1 | 3 | 3 | 2 | 1 | 1 |
| CO.5: To Apply the knowledge of Causes and suggestions developing sound Organizational Climate , Management of Change Concept and process of Organizational              | 3 | 2 | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 3 | 1 | 1 |

|               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Development . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Legend:1–Slight (Low),2–Medium, 3–High

Course Curriculum Map:

| POs &PSOs No.                                  | Cos No.& Titles  | SOsNo.                                    | (LI) | Classroom Instruction (CI)  | Self-Learning (SL) |
|--|--|---|------|---|--------------------|
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO-1: Type and Significance Organization Goal And its Determinants: Organization Behavior – Concept, Nature and Significance Organizational Behaviour models | SO1.1SO1.<br>2SO1.3SO<br>1.4<br>SO1.5     |      | Unit 1. Introduction of OB<br>1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8<br>1.9,1.10,1.11,1.12,            |                    |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO 2 : Theories Determinants And Importance Perception Concept process and The Theories Learning : concept components, Affecting factors and theories.       | SO2.1SO2.<br>2SO2.3<br>SO2.4<br>SO2.5     |      | Unit-2 Personality & Perception<br>2.1,2.2,2.3,2.4,2.5,2.6, 2.7,<br>2.8,2.9,2.10,2.11,2.12,     |                    |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO3:Meaning Type and important elements Theories of Motivation Attitudes and Values: Concept, factors, significance and Theories                             | SO3.1SO3.<br>2<br>SO3.3<br>SO3.4<br>SO3.5 |      | Unit-3: Motivation &theory of motivation3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,<br>3.9,3.10,3.11,3.12, |                    |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO 4: Transactional Analysis, concept of Group Theories of Group Formation , group cohesiveness , power and Authority.                                       | SO4.1SO4.<br>2SO4.3SO<br>4.4<br>SO4.5     |      | Unit-4Transactional Analysis<br>4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,<br>4.9,4.10,4.11,4.12          |                    |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO 5: Causes and suggestions developing sound Organizational Climate, Management of Change Concept and process of Organizational Development                 | SO5.1SO5.<br>2SO5.3SO<br>5.4<br>SO5.5     |      | Unit 5: Organizational Conflicts<br>5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,<br>5.9,5.10,5.11,5.12,     |                    |



Curriculum Development Team:

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**Faculty of Commerce and Financial Studies**  
**Department of Commerce**  
**Curriculum of M.Com. Program**  
**(Revised as on 01.08.2023)**

**Semester-III**

|                |   |
|----------------|---|
| Course Code:   | 40AC 304  |
| Course Title : | Accounting for Managerial Decision  |
| Pre-requisite: | Student should learn about the key aspects of Accounting for Managerial Decision, a vital function of Accounting for Managerial Decision.   |
| Rationale:     | It presents the financial information in regular intervals using easy-to-understand techniques such as standard costing, marginal costing, project appraisal, and control accounting. However, the information required to make managerial decisions depends completely on financial statements |

Course Outcomes:

CO.1: Understand financial reflections, including appreciating the importance of professional codes and regulatory frameworks.

CO.2: Analyze and interpret financial statements, including the analysis of profitability, liquidity, and solvency.

CO.3: Knowledge of financial analysis techniques, like trend and ratio analysis, to assess the financial growth of a company

CO.4: Use accounting software and advanced technologies to record, manage and present accounts and financial data.

CO.5: Apply a range of financial decision-making models to analyze and evaluate business decisions.

**AKS University**  
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| Category Code | Course Code | Course Title                       | Scheme of studies (Hours/Week) |    |    |    |                                 | Total Credits (C) |
|---------------|-------------|------------------------------------|--------------------------------|----|----|----|---------------------------------|-------------------|
|               |             |                                    | CI                             | LI | SW | SL | Total Study Hours (CI+LI+SW+SL) |                   |
| PCA           | 40AC304A    | Accounting for Managerial Decision | 5                              | 0  | 2  | 1  | 8                               | 5                 |

**Scheme of Studies:**

- Legend:** CI: Classroom Instruction (Includes different instructional strategies i.e.. Lecture (L) and Tutorial (T) and others),  
LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)  
SW: Sessional Work (includes assignment, seminar, mini project etc.),  
SL: Self Learning,  
C: Credits.

**Note:** SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

**Scheme of Assessment: Theory**

| Category Code | Course Code | Course Title | Scheme of Assessment ( Marks )               |  |                   |                        |                       |                              |                         |             |
|---------------|-------------|--------------|--|--|-------------------|------------------------|-----------------------|------------------------------|-------------------------|-------------|
|               |             |              | Progressive Assessment ( PRA )               |  |                   |                        |                       |                              | End Semester Assessment | Total Marks |
|               |             |              | Class/ Home Assignment 5 number 3 marks each | Class Test 2 (2 best out of 3) 10 marks each | Seminar one ( SA) | Class Activity any one | Class Attendance (AT) | Total Marks (CA+CT+SA+CAT+A) |                         |             |
|               |             |              |  |  |                   |                        |                       |                              |                         |             |

|     |                 |   | (CA) | (CT) |   | (CA<br>T) |   | T) | (ESA) | (PRA<br>+<br>ESA) |
|-----|-----------------|---|------|------|---|-----------|---|----|-------|-------------------|
| PCA | 40A<br>C30<br>4 | Accountin<br>g for<br>Manageria<br>l Decision | 15   | 20   | 5 | 5         | 5 | 50 | 50    | 100               |

**AKS University**  
**Faculty of Commerce and Financial Studies**  
**Department of Commerce**  
**Curriculum of M.Com. Program**  
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**Course-Curriculum Detailing:**

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Understand financial reflections, including appreciating the importance of professional codes and regulatory frameworks.

Approximate Hours

| Item  | Appx Hrs. |
|-------|-----------|
| CI    | 15        |
| LI    | 0         |
| SW    | 2         |
| SL    | 1         |
| Total | 18        |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)                                    | (SL)   |
|--|------|---|--|
| SO1.1 Understand the Evolution and features Management Accounting. |      | Unit 1: Management Accounting                                 |  |
| SO1.2 Nature of management account                                 |      | 1.1 Meaning of management account                             | 1.To know the management accounting  |
| SO1.3 Understand Role and Responsibilities Management accounting   |      | 1.2 Nature of management account                              |  |
| SO1.4 Understand Difference of Management accounting               |      | 1.3 Importance of management accounting                       |  |
|  |      | 1.4. Difference of Management accounting With cost Accounting | 2. Students use management accounting concepts and theories into management accounting |
|  |      | 1.5. Difference of Financial accounting With cost Accounting  |  |
|  |      | 1.6 Role of management accounting – 1                         |  |
|  |      | 1.7 Role of management accounting -2                          |  |

|  |  |   |  |
|--|--|---|--|
| With cost Accounting and financial accounting  |  | 1.8 Duty of management accounting – 1<br>1.9 Duty of management accounting -2<br>1.10 Management accounting concept<br>1.11 Function of management accounting – 1<br>1.12 Function of management accounting – 2<br>1.13 Methods of management accounting<br>1.14 Management accounting and its features<br>1.15 Management accounting with its advantages |  |
| S01.5 Role And Duties of Management Accountant |  |   |  |

SW-1 Suggested Sessional Work (SW):

- a. Assignments: Meaning of management account with its features
- b. Mini Project: management accounting is helpful in Developing countries like India.
- c. Other Activities (Specify):

CO.2: Analyze and interpret financial statements, including the analysis of profitability, liquidity, and solvency.

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)                                       | (LI) | Classroom Instruction (CI)  | (SL)   |
|--|------|---|--|
| SO2.1 Concept Meaning & terminology of Financial Statements  | .    | Unit 2: Financial Statements  |  |
| SO2.2 Understanding about Financial Statements               |      | 2.1 Concept of Financial Statements<br>2.2 Theories of Financial Statements<br>2.3 Definition of cross elasticity of demand<br>2.4 Nature of Financial Statements | 1.It enables them to diagnose and analyse the Financial Statements |
| SO2.3 Conceptualize Need and Objective of Financial Analysis |      | 2.5 Importance of Financial Statements – 1  | 2. Financial   |

|  |   |                                       |
|--|---|---------------------------------------|
| <p>SO2.4 Understanding Meaning and concept of Ratio Analysis: Profitability, Activity and Financial Ratios.</p> <p>SO2.5 Understand the concept of Profitability, Activity and Financial Ratios.</p> | <p>2.6 Importance of Financial Statements</p> <p>2.7 Limitation of Financial Statements</p> <p>2.8 Needs of Financial Analysis</p> <p>2.9 Objective of Financial Analysis – 1</p> <p>2.10 Objective of Financial Analysis</p> <p>2.11 Ratio Analysis</p> <p>2.12 Profitability</p> <p>2.13 Financial Ratios</p> <p>2.14 Types of ratio analysis</p> <p>2.15 Concept of ratio analysis</p> | <p>Analysis and explain its ratio</p> |
|--|---|---------------------------------------|

SW-2 Suggested Sessional Work (SW):

- a. Assignments: Explain Concept Meaning & terminology of Financial Statements
- b. Mini Project: Explain the concept of ratio analysis
- c. Other Activities (Specify):

CO.3: Knowledge of financial analysis techniques, like trend and ratio analysis, to assess the financial growth of a company

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)   |
|---|------|---|--|
| SO3.1 Meaning and concept of Fund flow analysis                   | .    | Unit- 3 Fund Flow Analysis  |  |
| SO3.2 Understand the various Principles and function of Cash Flow |      | <p>3.1 Nature of Fund Flow Analysis</p> <p>3.2 Scope of Fund Flow Analysis</p> <p>3.3 importance of Fund Flow Analysis</p> <p>3.4 Elements of Cash Flow</p> | 1. Students are able to understand Fund Flow |

|  |  |  |  |
|--|--|--|--|
| SO3.3 Learn about Application of AS-3                            |  | 3.5 Types of Cash Flow – 1<br>3.6 Types of Cash Flow – 2   | Analysis.  |
| SO3.4 Understanding about Fund Flow Analysis                     |  | 3.7 Cash Flow statement  | 2. Identify the Fund Flow Analysis and cash flow statement |
| I SO3.5. Identify the Fund Flow Analysis and cash flow statement |  | 3.8 Application of AS-3<br>3.9 Fund Flow Analysis<br>3.10 advantages of cash flow<br>3.11 disadvantages of cash flow<br>3.12 explain the Application of AS-3<br>3.13 Meaning Of cash flow<br>3.14 Meaning Of fund flow ,<br>3.15 Importance, Limitations and Methods of fund flow and cash flow. |  |

SW-3 Suggested Sessional Work (SW):

a. Assignments: Discuss Fund Flow Analysis...

b. Mini Project: prepared cash flow statements

c. Other Activities (Specify):

CO.4: Use accounting software and advanced technologies to record, manage and present accounts and financial data.

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)   | (SL)  |
|--|------|--|---|
| SO4.1 Understanding about the concept Theories of Investment Decision<br>SO4.2 Understand the various natures of Investment Decision |      | Unit-4 Investment Decision<br>4.1 Meaning of investment decision<br>4.2 Scope of investment decision<br>4.3 Importance of investment decision,<br>4.4 Natures of Investment Decision | 1. Students are able to analyse the investment decision |



|   |   |  |
|---|---|--|
| <p>SO4.3 Understanding about Method of Ranking Investment Proposals</p> <p>SO4.4 Understanding about Characteristics of Long Terms Investment Decision</p> <p>SO4.5. Understanding about Long Terms Investment Decision - 1</p> | <p>4.5 Method of Ranking Investment Proposals</p> <p>4.6 Characteristics Of a Investment Proposals</p> <p>4.7 Concept of Investment Proposals</p> <p>4.8 Characteristics of Long Terms Investment Decision - 1</p> <p>4.9 Characteristics of Long Terms Investment Decision – 2</p> <p>4.10 Importance of Long Terms Investment Decision</p> <p>4.11 Investment Proposals– 1</p> <p>4.12 Investment Proposals – 2</p> <p>4.13 Investment Proposals – 3</p> <p>4.14 Investment Decision</p> <p>4.15 conclusion</p> | <p>2. Students Develops new Method of Ranking Investment Proposals</p> |
|---|---|--|

**SW-4 Suggested Sessional Work (SW):**

- a. Assignments: Elaborate the Method of Ranking Investment Proposals
- b. Mini Project: Characteristics of a Investment Proposals
- c. Other Activities (Specify):

**CO.5:** Apply a range of financial decision-making models to analyze and evaluate business decisions.

**Approximate Hours**

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)                    | (SL)   |
|--|------|---|--|
| SO5.1 Understand about the concept of Management Reporting System  |      | Unit-5 Management Reporting System            | 1. students are able to Know Concept importance and function Management Reporting System |
| SO5.2 Conceptualization of Function of Management Reporting System |      | 5.1 Concept of Management Reporting System    |  |
|  |      | 5.2 Importance of Management Reporting System |  |
|  |      | 5.3 Scope of Management Reporting System      |  |

|   |   |   |
|---|---|---|
| <p>SO5.3 Familiarize with Concept of Management Reporting System and ITS Types</p> <p>SO5.4 Understanding about the Management Audit</p> <p>SO5.5. Understanding about Responsibility Accounting.</p> | <p>5.4 Function of Management Reporting System</p> <p>5.5 Type of Management Reporting System– 1</p> <p>5.6 Type of Management Reporting System</p> <p>5.7 Concept of Responsibility Accounting</p> <p>5.8 Concept of Management Audit – 1</p> <p>5.9 Concept of Management Audit – 2</p> <p>5.10 Elements of Management Audit</p> <p>5.11 steps of Management Audit</p> <p>5.12 Profit Planning And Forecasting,</p> <p>5.13 Process Of Responsibility Accounting</p> <p>5.14 Types of Report</p> <p>5.15 Importance of Report</p> | <p>2. Students are able to Responsibility Accounting.</p> |
|---|---|---|

SW-5 Suggested Sessional Work (SW):

- a. Assignments: Benefits of Responsibility Accounting
- b. Mini Project: Prepare a report of Management Reporting System
- c. Other Activities (Specify):

**Brief of Hours suggested for the Course Outcome**

| Course Outcomes  | Class Lecture (Cl) | Sessional Work (SW) | Self Learning (Sl) | Total hour (Cl+SW+ Sl) |
|--|--------------------|---------------------|--------------------|------------------------|
| CO.1: Understand financial reflections, including appreciating the importance of professional codes and regulatory frameworks. | 15                 | 2                   | 1                  | 18                     |
| CO.2: Analyze and interpret financial statements, including the analysis of profitability, liquidity, and solvency             | 15                 | 2                   | 1                  | 18                     |
| CO.3: Knowledge of financial analysis techniques, like trend and ratio analysis, to assess the financial growth of a company   | 15                 | 2                   | 1                  | 18                     |
| CO.4: Use accounting software and advanced technologies to record, manage and present accounts and financial data.             | 15                 | 2                   | 1                  | 18                     |

|  |    |    |    |    |
|--|----|----|----|----|
| CO.5: Apply a range of financial decision-making models to analyze and evaluate business decisions | 15 | 2  | 1  | 18 |
| Total Hours  | 75 | 10 | 05 | 90 |

**Suggestion for End Semester Assessment  
Suggested Specification Table (For ESA)**

| CO    | Unit Titles  | Marks Distribution |    |    | Total Marks |
|-------|--|--------------------|----|----|-------------|
|       |  | R                  | U  | A  |             |
| CO-1  | CO.1: Understand financial reflections, including appreciating the importance of professional codes and regulatory frameworks. | 01                 | 01 | 03 | 05          |
| CO-2  | CO.2: Analyze and interpret financial statements, including the analysis of profitability, liquidity, and solvency             | 01                 | 01 | 03 | 05          |
| CO-3  | CO.3: Knowledge of financial analysis techniques, like trend and ratio analysis, to assess the financial growth of a company   | 01                 | 04 | 08 | 13          |
| CO-4  | CO.4: Use accounting software and advanced technologies to record, manage and present accounts and financial data.             | 02                 | 05 | 06 | 13          |
| CO-5  | CO.5: Apply a range of financial decision-making models to analyze and evaluate business decisions                             | 01                 | 05 | 08 | 14          |
| Total |  | 06                 | 16 | 28 | 50          |

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Accounting for managerial decision will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks.

Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

| S. No. | Title  | Author | Publisher | Edition & Year |
|--------|--|--------|-----------|----------------|
| 1      | Accounting for managerial decision                                 |        |           |                |
| 2      | Lecture note provided by Dept. of Commerce, AKS University, Satna. |        |           |                |

Cos, POs and PSOs Mapping

Course Title: M.COM

Course Code : 40AC 304

Course Title: Accounting for Managerial Decisions

| Program Outcomes                    |                      |                              |   |                      |                                       |   |                 |                   |                                 | Program Specific Outcomes                                 |   |  |       |
|-------------------------------------|----------------------|------------------------------|---|----------------------|---------------------------------------|---|-----------------|-------------------|---------------------------------|---|---|--|-------|
| PO1                                 | PO2                  | PO3                          | PO4                                     | PO5                  | PO6                                   | PO7                                       | PO8             | PO9               | PO10                            | PSO 1   | PSO 2   | PSO 3  | PSO 4 |
| Commerce and business-related areas | Solving the problems | Profession related scenarios | Start-ups and entrepreneurial ventures: | Leadership qualities | Communication through different modes | Advance research in the field of commerce | Decision making | Pathways programs | Environment and sustainability: | Paraphrase the field of E Commerce and digital platforms. | Articulate in the area of corporate sectors and its operations. | Enhance the skills of Entrepreneurial attitude and create an impact on social life |       |
| 2                                   | 3                    | 2                            | 2                                       | 2                    | 2                                     | 1   | 2               | 1                 | 1                               | 1   | 2   | 2  | 2     |
| 3                                   | 3                    | 1                            | 3                                       | 3                    | 2                                     | 1   | 3               | 1                 | 1                               | 1   | 1   | 2  | 2     |
| 3                                   | 3                    | 1                            | 3                                       | 3                    | 2                                     | 1   | 3               | 1                 | 1                               | 1   | 1   | 2  | 2     |

|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|--|
|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| h |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| e | 3 | 3 | 1 | 3 | 2 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 2 |  |
| d |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| o |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| d |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
| s |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |
|   | 3 | 3 | 1 | 1 | 1 | 2 | 1 | 3 | 1 | 2 | 1 | 1 | 2 | 2 |  |

Legend: 1–Slight (Low), 2–Medium, 3–High

### Course Curriculum Map:

| POs & PSOs No.  | Cos No. & Titles  | SOs No.                                   | LI | Classroom Instruction (CI)   | S |
|---|---|---|----|--|---|
| PO1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4,<br>5 | CO.1: Understand financial reflections, including appreciating the importance of professional codes and regulatory frameworks | SO1.1<br>SO1.2<br>SO1.3<br>SO1.4<br>SO1.5 |    | Unit 1:<br>Financial Management<br>1.1,1.2,1.3,1.4,1.5,<br>1.6,1.7,1.8,1.9,1.10,1.11,1.12  |   |
| PO1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4,<br>5 | CO.2: Analyze and interpret financial statements, including the analysis of profitability, liquidity, and solvency            | SO2.1<br>SO2.2<br>SO2.3<br>SO2.4<br>SO2.5 |    | Unit- 2 :<br>Capitalisation<br>2.1,2.2,2.3,2.4,<br>2.5,2.6, 2.7,<br>2.8,2.9,2.10,2.11,2.12 |   |

|   |   |   |  |   |
|---|---|---|--|---|
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4,<br>5 | CO.3 Knowledge of financial analysis techniques, like trend and ratio analysis, to assess the financial growth of a company | SO3.1<br>SO3.2<br>SO3.3<br>SO3.4<br>SO3.5 |  | Unit-3:<br>Marketing<br>Management 3.1<br>,3.2,3.3,3.4,3.5,<br>3.6,3.7,3.8,3.9,3<br>.10,3.11,3.12                 |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4,<br>5 | CO.4: Use accounting software and advanced technologies to record, manage and present accounts and financial data.          | SO4.1<br>SO4.2<br>SO4.3<br>SO4.4<br>SO4.5 |  | Unit-4:<br>Concept of<br>Personal<br>Management<br>4.1,4.2,4.3,4.4,<br>4.5,4.6,4.7,4.8,<br>4.9,4.10,4.11,4.<br>12 |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4,<br>5 | CO.5: Apply a range of financial decision-making models to analyze and evaluate business decisions                          | SO5.1<br>SO5.2<br>SO5.3<br>SO5.4<br>SO5.5 |  | Unit<br>5: Production<br>Management<br>5.1,5.2,5.3,5.4,5.<br>5,5.6,5.7,5.8,5.<br>9,5.10,5.11,5.1<br>2             |

Curriculum Development Team:

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**(Revised as on 01.08.2023)**

**Semester-III**

|                 |  |
|-----------------|--|
| Course Code:    | 40EN303  |
| Course Title:   | Entrepreneurship skill development   |
| Pre- requisite: | Student should have basic knowledge of Entrepreneurship and also delineate the evolution and development of the concept of the term entrepreneur.  |
| Rationale:      | <p>'It's all about the Start-up and New enterprise!'</p> <p>The students studying Entrepreneurship development under the Computer science engineering should possess to develop the knowledge and skills to manage the enterprise affairs of individuals, communities, and businesses based on IT .</p> <p>Students will develop the knowledge and skills necessary to establish and maintain Enterprise, based on internet and technology, Manage financial affairs, Act with integrity and Contribute to the wider community.</p> <p>Entrepreneurship development gives students the tools to make real life business decisions in a constantly changing and uncertain world and enhances business literacy.</p> |

Course Outcomes:

- CO.1: Understand entrepreneurship concepts, characteristics, and skills to develop an entrepreneurial mindset.
- CO.2: Analyze opportunities and environmental forces to establish and fund a new venture.
- CO.3: Develop innovative and socially responsible entrepreneurial behavior.
- CO.4: Evaluate government-led entrepreneurial development programs for effectiveness and impact.
- CO.5: Understand the role of government policies, institutions, and financial systems in promoting industrial development and entrepreneurship.

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Scheme of Studies:

| Category Code | Course Code | Course Title                       | Scheme of studies (Hours/Week) |    |    |    |                                 | Total Credits (C) |
|---------------|-------------|------------------------------------|--------------------------------|----|----|----|---------------------------------|-------------------|
|               |             |                                    | CI                             | LI | SW | SL | Total Study Hours (CI+LI+SW+SL) |                   |
| PCM           | 40EN303     | Entrepreneurship Skill development | 4                              | 0  | 2  | 1  | 7                               | 4                 |

Legend: CI: Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),  
 LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)  
 SW: Sessional Work (includes assignment, seminar, mini project etc.),  
 SL: Self Learning,  
 C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

**Scheme of Assessment: Theory**

| Category Code | Course Code | Course Title | Scheme of Assessment (Marks ) |                                |               |                   |                   |             | End Semester Assessment | Total Marks |
|---------------|-------------|--------------|-------------------------------|--------------------------------|---------------|-------------------|-------------------|-------------|-------------------------|-------------|
|               |             |              | Progressive Assessment (PRA ) |                                |               |                   |                   |             |                         |             |
|               |             |              | Class/Home Assignment number  | Class Test 2 (2 best out of 5) | Se min ar one | Clas s Act ivit y | Class Attenda nce | Total Marks |                         |             |

|     |                 |  | 3 marks<br>each<br>(CA) | 3)<br>10<br>marks<br>each<br>(CT) | (<br>SA) | any<br>one<br>(C<br>AT) | (AT) | (CA+CT+<br>SA+CAT+<br>AT) | (ESA) | (PR<br>A+<br>ESA<br>) |
|-----|-----------------|--|-------------------------|-----------------------------------|----------|-------------------------|------|---------------------------|-------|-----------------------|
| PCM | 40E<br>N3<br>03 | Entre<br>preneurship<br>Skill<br>devel<br>opme<br>nt | 15                      | 20                                | 5        | 5                       | 5    | 50                        | 50    | 100                   |

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**Course-Curriculum Detailing:**

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Acquire the knowledge of Entrepreneurship and different theories of Entrepreneurship, challenges and process of Entrepreneurship.

Approximate Hours

| Item  | Appx Hrs. |
|-------|-----------|
| CI    | 12        |
| LI    | 0         |
| SW    | 2         |
| SL    | 1         |
| Total | 15        |
|       |           |

| Session Outcomes (SOs)                                      | (L I) | Class room Instruction (CI)   | (SL)   |
|---|-------|---|--|
| SO1.1 Understand the Concept and nature of Entrepreneurship |       | Unit-1 Introduction of Entrepreneurship   | 1. Identify features and functions of Entrepreneurship |
| SO1.2 Understand Various Entrepreneurship theories          |       | 1.1 Concept of Entrepreneurship<br>1.2 Evolution of Entrepreneurship theories<br>1.3 Theory of Achievement motivation<br>1.4 Theory of Entrepreneur as a risk taker<br>1.5 Theory of Creative Destruction | 2. Comparative   |

|  |  |  |                                    |
|--|--|--|------------------------------------|
| SO1.3 Understand Challenges and Process of Entrepreneurship                          |  | 1.6 Entrepreneurship categories: By Chance<br>1.7 Entrepreneurship categories: By Need, Choice and force and by myths<br>1.8 Challenges of Entrepreneurship<br>1.9 Process of Entrepreneurship | study between old and new start-up |
| SO1.4 Understand Start-up and internet-based start-up                                |  | 1.10 Start-up<br>1.11 Types of startups<br>1.12 Internet based start-up  |                                    |
| SO1.5 Understand Myths related to entrepreneurship and those forces which affects it |  |  |                                    |

SW-1 Suggested Sessional Work (SW):

- a. Assignments: Different between entrepreneur and intrapreneur
- b. Mini Project: Identification of function performed by an entrepreneur
- c. Other Activities (Specify):

CO.2: Acquire the basic concept of Entrepreneurial mindset and creativity with innovative ideas related to technology.

### Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 12         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 15         |

| Session Outcomes (SOs)   | (LI) | Class room Instruction (CI)  | (SL)                             |
|--|------|--|----------------------------------|
| SO2.1 Concept Meaning & terminology of creativity<br><br>SO2.2 Understanding about the character of creative climate | .    | Unit 2 Promotion of a venture:<br>2.1 Concept of creativity<br>2.2 Concept of innovation<br>2.3 Difference between Scientist, Entrepreneur, and Manager<br>2.4 Characteristics of Entrepreneur – 1 | 1.Terminology of Entrepreneurial |

|  |  |   |
|--|--|---|
| <p>SO2.3 Preparation of Entrepreneurial mindset and it's enablers</p> <p>SO2.4 Understanding the Difference Between scientist, Entrepreneur and manager</p> <p>SO2.5. Understanding How creativity and innovation link</p> | <p>2.5 Entrepreneurial Mindset – 1</p> <p>2.6 Entrepreneurial Mindset – 2</p> <p>2.7 Enablers of Entrepreneurial Mindset</p> <p>2.8 Difference between idea and opportunity</p> <p>2.9 Link between creativity and innovation</p> <p>2.10 Character of creative climate with cases of world in most creative companies</p> <p>2.11 Types of innovation</p> <p>2.12 Link between technology and innovation.</p> | <p>mindset and it's enablers</p> <p>2. How creativity and innovation link</p> |
|--|--|---|

SW-2 Suggested Sessional Work (SW):

- a. Assignments: Differentiation between creativity and innovation
- b. Mini Project: write new innovation in the field of IT sector
- c. Other Activities (Specify):

CO.3: Exposed to various methods of Opportunity analysis which includes opportunity sighting, opportunity evaluation process and different business models.

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 12         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 15         |
|       |            |

| Session Outcomes (SOs)  | (LI) | Class room Instruction (CI)   | (SL)  |
|---|------|---|---|
| SO3.1 Meaning and concept of Opportunity sightings (Market and people driven) | .    | Unit 3: Entrepreneurial Behaviour:  | 1.How to get idea and after that how to utilise opportunity |
| SO3.2 Practical problem related to Opportunity                                |      | 3.1 Opportunity sighting 1<br>3.2 Opportunity sighting 2<br>3.3 Market Driven<br>3.4 People Drive<br>3.5 Opportunity Evaluation Process<br>3.6 Approaches to ideation |   |

|  |  |  |   |
|--|--|--|---|
| analysis<br>SO3.3 Understanding the Opportunity Evaluation process<br>SO3.4 Understanding about Ideation and ideation techniques<br>SO3.5 Preparation of Opportunity mapping and business models |  | 3.7 Ideation techniques<br>3.8 Idea to Opportunity Mapping.<br>3.9 Business Model – 1<br>Business Model – 2<br>3.10 Functions of business models<br>3.11 Factors of Business Model | 2. Concept of Ideation and its techniques |
|--|--|--|---|

SW-3 Suggested Sessional Work (SW):

- a. Assignments: Justify the Need for and significance of opportunity identification and selection
- b. Mini Project: Understand by project identification with examples

CO.4: Familiarize and understand Various techniques of pitching, various sources of funds, Types of investors and understanding of the three financial statements: Profit and loss account, Balance sheet, and cash flow statement.

**Approximate Hours**

| Item  | Appx Hours |
|-------|------------|
| CI    | 12         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 15         |

| Session Outcomes (SOs)   | (LI) | Class room Instruction (CI)   | (SL)  |
|--|------|---|---|
| SO4.1 Understanding about the concept and types of pitching<br>SO4.2 Preparation of Financial statements<br>SO4.3 Understanding about the Types of capital and break even analysis |      | Unit 4: Entrepreneurial Development Programmers<br><br>Sources of funds and types of Financial statements<br><br>4.1 Introduction to Pitching types of pitch<br>4.2 Aspects of funds<br>4.3 Types of capital<br>4.4 Concept of break- even<br>4.5 Sources of funds<br>4.6 Types of investors<br>4.7 Nature of investors<br>4.8 Understanding of the three financial | 1.System of Pitching and its techniques<br><br>2.Inter into a bank and ask about the process how to |

|  |  |   |           |
|--|--|---|-----------|
| SO4.4 Understanding about the Source of funds and types of investors |  | statements: Profit Account<br>4.9 Balance sheet<br>4.10<br>Cash flow statement,                     | get funds |
| SO4.5 Preparation of business plan it's types and different sections |  | 4.11<br>Introduction to Business Plan and its types<br>4.12<br>Different sections of business plan. |           |

SW-4 Suggested Sessional Work (SW):

- a. Assignments: Write different sources of funds near you.
- b. Mini Project: Collect the list of those sources which are easily available and those which are difficult.
- c. Other Activities (Specify):

CO.5: Acquire the concept of Collaboration it's types, Networking and it's types and Intellectual property rights.

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 12         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 15         |



| Session Outcomes (SOs)   | (L I) | Class room Instruction (CI)   | (SL)   |
|--|-------|---|--|
| SO5.1 Understand about the concept of collaboration and it's types with approaches |       | Unit 5: Entrepreneurship and Industrial Development:<br><br>5.1 Introduction of Planning<br>5.2 Growth of Industrial activities through industrial policy of the government-1<br>5.3 Growth of Industrial activities through industrial policy of the government-2<br>5.4 Growth of Industrial activities through industrial policy of the government-3<br>5.5 Types of Planning<br>5.6 Approaches of Planning<br>5.7 Industrial Policy of the Government<br>5.8 Financial Institution<br>5.9 Role Of Industrial Estates Role of central level<br>5.10<br>ctivities Through Industrial Policy<br>5.11<br>Promotional Service<br>5.12<br>Role of Development Banks | 1.Comparision between Role Of Industrial Estates Role of central and level<br><br>2. Industrial Policy of the Government |
| SO5.2 Understand about industrial Policy of the Government                         |       |   |  |
| SO5.3 Understand about Role Of Industrial Estates Role of central and level        |       |   |  |
| SO5.4 Understanding the Industrial Estates Role of central                         |       |   |  |
| SO5.5 Understanding Role of Development Banks                                      |       |   |  |

SW-5 Suggested Sessional Work (SW):

- a. Assignments: Role of Development Banks
- b. Mini Project: Prepare a report on the Activities Through Industrial Policy
- c. Other Activities (Specify): Brief of Hours suggested for the Course Outcome

| Course Outcomes  | Class Lecture (CI) | Sessional Work (SW) | Self Learning (SI) | Total hour (CI+SW+ SI) |
|--|--------------------|---------------------|--------------------|------------------------|
| CO.1: Understand entrepreneurship concepts, characteristics, and skills to develop an entrepreneurial mindset. | 12                 | 2                   | 1                  | 15                     |
| CO.2: Analyze opportunities and environmental forces to establish and fund a new venture.                      | 12                 | 2                   | 1                  | 15                     |
| CO.3: Develop innovative and socially responsible entrepreneurial behavior.                                    | 12                 | 2                   | 1                  | 15                     |

|   |    |    |    |    |
|---|----|----|----|----|
| CO.4: Evaluate government-led entrepreneurial development programs for effectiveness and impact.  | 12 | 2  | 1  | 15 |
| CO.5: Understand the role of government policies, institutions, and financial systems in promoting industrial development and entrepreneurship. | 12 | 2  | 1  | 15 |
| Total Hours   | 60 | 10 | 05 | 75 |

### Suggestion for End Semester Assessment

#### Suggested Specification Table (For ESA)

| CO    | Unit Titles   | Marks Distribution |    |    | Total Marks |
|-------|---|--------------------|----|----|-------------|
|       |   | R                  | U  | A  |             |
| CO-1  | CO.1: Understand entrepreneurship concepts, characteristics, and skills to develop an entrepreneurial mindset.                                  | 01                 | 01 | 03 | 05          |
| CO-2  | CO.2: Analyze opportunities and environmental forces to establish and fund a new venture.   | 01                 | 01 | 03 | 05          |
| CO-3  | CO.3: Develop innovative and socially responsible entrepreneurial behavior.   | -                  | 03 | 10 | 13          |
| CO-4  | CO.4: Evaluate government-led entrepreneurial development programs for effectiveness and impact.  | -                  | 03 | 10 | 13          |
| CO-5  | CO.5: Understand the role of government policies, institutions, and financial systems in promoting industrial development and entrepreneurship. | 01                 | 03 | 10 | 14          |
| Total |   | 03                 | 11 | 36 | 50          |

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Entrepreneurship Skill development will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks.

Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books :

| S. N o. | Title   | Author          | Publisher       | Edition & Year |
|---------|---|-----------------|-----------------|----------------|
| 1       | Entrepreneurship development  | Dr. S.S. khanka | <i>S. Chand</i> |                |
| 2       | Entrepreneurship of small scaler industries                           | Deshpande, M.U. | Deep and Deep   |                |
| 3       | Entrepreneurship theory and practice                                  | Raj Shankar     |                 |                |
| 4       | Lecture note provided by<br>Dept. of Commerce AKS University, Satna . |                 |                 |                |

Cos,POs and PSOs Mapping

Course Title: M.COM

Course Code : 40EN303

Course Title: Entrepreneurship Skill development

| Course Outcomes  | Program Outcomes                    |                      |            |   |                      |                                       |   |                 |                   |                                 | Program Specific Outcome                                  |   |  |  |   |
|--|-------------------------------------|----------------------|------------|---|----------------------|---------------------------------------|---|-----------------|-------------------|---------------------------------|---|---|--|--|---|
|  | PO1                                 | PO2                  | PO3        | PO4                                     | PO5                  | PO6                                   | PO7                                       | PO8             | PO9               | PO10                            | PSO 1   | PSO 2   | PSO 3  | PSO 4  | PSO 5   |
|  | Commerce and business-related areas | Solving the problems | Profession | Start-ups and entrepreneurial ventures: | Leadership qualities | Communication through different modes | Advance research in the field of commerce | Decision making | Pathways programs | Environment and sustainability. | Paraphrase the field of E-Commerce and digital platforms. | Articulate in the area of corporate sectors and its operations. | Enhance the skills of Entrepreneurial attitude and create an impact on social life | Demonstrate knowledge in setting up e-commerce | Design the system and processes essentially required for e-commerce |
| CO.1: Understand entrepreneurship concepts, characteristics, and skills to develop an entrepreneurial mindset. | 2                                   | 2                    | 1          | 1                                       | 1                    | 1                                     | 2   | 1               | 1                 | 1                               | 2   | 2   | 1  | 2  | 1   |
| CO.2: Analyze opportunities and environmental forces to establish and fund a new venture.                      | 2                                   | 2                    | 1          | 1                                       | 1                    | 1                                     | 2   | 1               | 1                 | 1                               | 2   | 2   | 1  | 1  | 1   |
| CO.3: Develop innovative and socially responsible entrepreneurial behavior.                                    | 2                                   | 2                    | 1          | 2                                       | 1                    | 1                                     | 2   | 1               | 2                 | 1                               | 2   | 2   | 2  | 1  | 1   |

|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CO.4: Evaluate government-led entrepreneurial development programs for effectiveness and impact.  | 2 | 2 | 1 | 2 | 1 | 1 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 1 | 1 |
| CO.5: Understand the role of government policies, institutions, and financial systems in promoting industrial development and entrepreneurship. | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 1 | 1 |

Legend: 1 –Slight ( Low), 2 – Medium, 3 – High

### Course Curriculum Map

| POs & PSOs No.  | COs No.& Titles  | SOs No.                                   | (LI) | Classroom Instruction (CI)  | Self-Learning (SL) |
|---|--|---|------|---|--------------------|
| PO<br>1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4,<br>5 | CO.1: Understand entrepreneurship concepts, characteristics, and skills to develop an entrepreneurial mindset. | SO1.1<br>SO1.2<br>SO1.3<br>SO1.4<br>SO1.5 |      | Unit 1.<br>1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8<br>1.9,1.10,1.11,1.12    |                    |
| PO<br>1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4,<br>5 | CO.2: Analyze opportunities and environmental forces to establish and fund a new venture.                      | SO2.1<br>SO2.2<br>SO2.3<br>SO2.4<br>SO2.5 |      | Unit-2 2.1, 2.2, 2.3, 2.4, 2.5,<br>2.6, 2.7, 2.8,2.9,2.10,2.11,2.12 |                    |
| PO<br>1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4,<br>5 | CO.3: Develop innovative and socially responsible entrepreneurial behavior.                                    | SO3.1<br>SO3.2<br>SO3.3<br>SO3.4<br>SO3.5 |      | Unit-3:<br>3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,<br>3.9,3.10,3.11,3.12   |                    |
| PO<br>1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4,<br>5     | CO.4: Evaluate government-led entrepreneurial development programs for effectiveness and impact.               | SO4.1<br>SO4.2<br>SO4.3<br>SO4.4<br>SO4.5 |      | Unit-4:<br>4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,<br>4.9,4.10,4.11,4.12   |                    |

|   |   |   |  |   |
|---|---|---|--|---|
| PO<br>1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4,<br>5 | CO.5: Understand the role of government policies, institutions, and financial systems in promoting industrial development and entrepreneurship. | SO5.1<br>SO5.2<br>SO5.3<br>SO5.4<br>SO5.5 |  | Unit 5:<br>5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,<br>5.9,5.10,5.11,5.12 |
|---|---|---|--|---|

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**Semester-III**

|                |  |
|----------------|--|
| Course Code:   | 40EC301  |
| Course Title : | Managerial Economics   |
| Pre-requisite: | Student should learn about the key aspects of Managerial Economics, a vital function of Economics.   |
| Rationale:     | Students learn about the key aspects of Managerial Economics, Managerial economics involves the use of economic theories and principles to make decisions regarding the allocation of scarce resources. It guides managers in making decisions relating to the company's customers, competitors, suppliers, and internal operations. |

Course Outcomes:

CO.1: Given the details regarding price and quantity, the future manager will be able to calculate and interpret price elasticity, income elasticity and cross-price elasticity of demand and will also be able to examine the uses and abuses of demand forecasting techniques

CO.2: Given the information about scale of production, the future manager will be able to analyze various aspects of empirical production functions and also will be able to comprehend the difference sources of economies and diseconomies of scale.

CO.3: Given the information pertaining to market structure, the future manager will be able to determine the optimal price and output for firms under different market structures.

CO.4: Given the circular flow model of an economy, the future manager will be able to interpret the role and importance of each component with regard to factor market and product market and will also be able to comment on the implications and control of inflation.

CO.5: Given the information regarding expenses and income in an economy, the future manager will be able to calculate and explicate the gross domestic product using expenditure and income approaches and given the details about a phase of the business cycle, the future manager will be able to depict the symptoms, causes and effects on economic activities of a nation.

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Scheme of Studies:

| Category Code | Course Code | Course Title         | Scheme of studies(Hours/Week) |    |    |    |                                | Total Credits (C) |
|---------------|-------------|----------------------|-------------------------------|----|----|----|--------------------------------|-------------------|
|               |             |                      | CI                            | LI | SW | SL | Total Study Hours(CI+LI+SW+SL) |                   |
| PCE           | 40EC301     | Managerial Economics | 5                             | 0  | 2  | 1  | 8                              | 5                 |

Legend: CI: Classroom Instruction (Includes different instructional strategies i.e. .Lecture (L) and Tutorial (T) and others),  
 LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)  
 SW: Sessional Work (includes assignment, seminar, mini project etc.),  
 SL: Self Learning,  
 C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

**Scheme of Assessment: Theory**

| Category Code | Course Code | Course Title | Scheme of Assessment ( Marks )                                  |  |                       |                               |                          |                                  |                         |             |
|---------------|-------------|--------------|---|--|-----------------------|-------------------------------|--------------------------|----------------------------------|-------------------------|-------------|
|               |             |              | Progressive Assessment ( PRA )                                  |  |                       |                               |                          |                                  | End Semester Assessment | Total Marks |
|               |             |              | Class/Homework Assignment<br>5 number<br>3 marks each<br>( CA ) | Class Test 2<br>(2 best out of 3)<br>10 marks each<br>(CT) | Seminar one<br>( SA ) | Class Activity any one<br>(CA | Class Attendance<br>(AT) | Total Marks<br>(CA+CT+SA+CAT+AT) |                         |             |
|               |             |              |   |  |                       |                               |                          |                                  |                         |             |

|     |             |                                 |    |    |   |    |   |    |       |           |
|-----|-------------|---------------------------------|----|----|---|----|---|----|-------|-----------|
|     |             |                                 |    |    |   | T) |   |    | (ESA) | +<br>ESA) |
| PCE | 40EC<br>301 | Manag<br>erial<br>Econo<br>mics | 15 | 20 | 5 | 5  | 5 | 50 | 50    | 100       |

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**Course-Curriculum Detailing:**

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Given the details regarding price and quantity, the future manager will be able to calculate and interpret price elasticity, income elasticity and cross-price elasticity of demand and will also be able to examine the uses and abuses of demand forecasting techniques

Approximate Hours

| Item  | Appx Hrs. |
|-------|-----------|
| CI    | 15        |
| LI    | 0         |
| SW    | 2         |
| SL    | 1         |
| Total | 18        |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)   | (SL)  |
|--|------|--|---|
| SO1.1 Understand the Evolution and features Managerial Economic.<br>SO1.2 Learns the importance and nature of Managerial Economic<br>SO1.3 Understand Role and Responsibilities Managerial economics<br>SO1.4 Understand Fundamental economic concepts Incremental Principle<br>SO1.5 Equip -Marginal Principle Profit Maximization Theory |      | Unit 1: Managerial Economic<br>1.1 Nature of Managerial Economic<br>1.2 Role managerial economic<br>1.3 Responsibilities managerial economic,<br>1.4 Fundamental economic concept in managerial economic,<br>1.5 Opportunity Cost Principle<br>1.6 Discounting Principle<br>1.7 Equip -Marginal Principle.<br>1.8 Profit Maximization Theory<br>1.9 Function of managerial economics-1<br>1.10 Function of managerial economics-2<br>1.11 Function of managerial economics-3<br>1.12 Marginal Principle<br>1.13 Opportunity cost principle<br>1.14 Managerial economics with its advantages 1<br>1.15 Managerial economics with its advantages 2 | 1.To know the managerial economics<br><br>2. Students use managerial economic concepts and theories into managerial economics |

SW-1 Suggested Sessional Work (SW):

- a. Assignments: Fundamental economic concept in managerial economic
- b. Mini Project: How Opportunity Cost Principle is helpful in Developing countries like India.

CO.2: Given the information about scale of production, the future manager will be able to analyze various aspects of empirical production functions and also will be able to comprehend the difference sources of economies and diseconomies of scale..

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)   | LI | Classroom Instruction (CI)                          | (SL)  |
|--|----|---|---|
| SO2.1 Concept Meaning &terminology of Demand                                   | .  | Unit 2: Demand Analysis                             |   |
| SO2.2 Understanding about Theories of elasticity of demand                     |    | 2.1 Concept of Demand                               |   |
| SO2.3 Conceptualize cross elasticity and its features                          |    | 2.2 Theories of elasticity of demand -1             | 1.It enables them to diagnose and analyse the advantages problem, of elastics of demand |
| SO2.4 Understanding Meaning and concept of Price Elasticity, income Elasticity |    | 2.3 Theories of elasticity of demand -2             |   |
| SO2.5 Understand the concept of Meaning of Theory of Consumer Choice           |    | 2.4 Theories of elasticity of demand -3             |   |
|  |    | 2.5 Definition of cross elasticity of demand        |   |
|  |    | 2.6 Its Meaning, Importance of elasticity of demand |   |
|  |    | 2.7 Price Elasticity                                |   |
|  |    | 2.8 Income Elasticity,                              | 2.It converts Classroom instruction into practice.                                      |
|  |    | 2.9 Theory of Consumer Choice,                      |   |
|  |    | 2.10 Indifference Approach 1                        |   |
|  |    | 2.11 Indifference Approach 2                        |   |
|  |    | 2.12 Graph of elasticity of demand                  |   |
|  |    | 2.13 Meaning of demand                              |   |
|  |    | 2.14 Types of price elasticity of demand 1          |   |
|  |    | 2.15 Types of price elasticity of demand 1          |   |

SW-2 Suggested Sessional Work (SW):

- a. Assignments: Explain Concept Meaning &terminology of Demand
- b. Mini Project: Case study of income Elasticity.

CO.3: Given the information pertaining to market structure, the future manager will be able to determine the optimal price and output for firms under different market structures.

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)   | (SL)   |
|--|------|--|--|
| SO3.1 Meaning and concept of Production Function<br><br>SO3.2 Understand the various Principles and function of Production Function<br><br>SO3.3 Learn about Law of Variable Proportions<br><br>SO3.4 Understanding about Law of Returns to Scale.<br>SO3.5. Understanding about explain the production management , | .    | Unit- 3 Production Function<br><br>3.1 Nature of Law of Returns to Scale.<br><br>3.2 Scope of production management<br><br>3.3 importance of production management<br><br>3.4 Elements of production<br><br>3.5 types of production<br><br>3.6 Law of Variable Proportions<br><br>3.7 Law of Returns to Scale.<br><br>3.8 Production variable and its types<br><br>3.9 law and its variable<br><br>3.10 explain the production management ,<br><br>3.11 Meaning Of production management ,<br><br>3.12 Importance of production management<br><br>3.13 Limitations of production management.<br><br>3.14 Methods of production management 1<br><br>3.15 Methods of production management 2 | 1. Students are able to analyse the production management.<br><br>2. Identify the best production management and law of variable |

SW-3 Suggested Sessional Work (SW):

- a. Assignments: Discuss production Management and it's functions.
- b. Mini Project: Comparative study of Law of Variable Proportions
- c. Other Activities (Specify):



CO.4: Given the circular flow model of an economy, the future manager will be able to interpret the role and importance of each component with regard to factor market and product market and will also be able to comment on the implications and control of inflation.

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)   |
|---|------|---|--|
| SO4.1 Understanding about the concept Theories of Business Cycles |      | Unit-4 Business Cycles: Nature and Phases   | 1. Students are able to analyse the process of Business Cycles<br><br>2. Students Develops new method of Non-Monetary Theories and Monetary Theories |
| SO4.2 Understand the various Non-Monetary Theories                |      | 4.1 Function of Business Cycles,<br>4.2 Scope of Business Cycles<br>4.3 Importance of Business Cycles,<br>4.4 Signification of Business Cycles,<br>4.5 Sources of Business Cycles                   |  |
| SO4.3 Understanding about Monetary Theories.                      |      | 4.6 Characteristics of Business Cycles<br>4.7 Concept of Non-Monetary Theories  |  |
| SO4.4 Understanding about Characteristics of Business Cycles      |      | 4.8 Non-Monetary Theories vs Monetary Theories<br>4.9 Non-Monetary Theories vs Monetary Theories<br>4.10 Non-Monetary Theories vs Monetary Theories   |  |
| SO4.5 Understanding about-Monetary Theories                       |      | 4.11 Importance of Non-Monetary Theories<br>4.12 Importance of Non-Monetary Theories<br><br>4.13 Monetary Theories.<br>4.14 Approaches of Monetary Theories<br>4.15 Approaches of Monetary Theories |  |

SW-4 Suggested Sessional Work (SW):

- a. Assignments: Elaborate the components of Non-Monetary Theories vs Monetary Theories
- b. Mini Project: Visit a company and identify their source Business Cycles.
- c. Other Activities (Specify):

CO.5: Given the information regarding expenses and income in an economy, the future manager will be able to calculate and explicate the gross domestic product using expenditure and income approaches and given the details about a phase of the business cycle, the future manager will be able to depict the symptoms, causes and effects on economic activities of a nation.

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI ) | Classroom Instruction (CI)                              | (SL)   |
|---|-------|---|--|
| SO5.1 Understand about the concept of Measurement of profit       |       | Unit-5 Profit Management                                | 1. students are able to Know Concept importance and function of Process Of Profit Planning And Forecasting<br><br>2. students are able to understand Risk and Uncertainty. |
| SO5.2 Conceptualization of Function of Measurement of profit      |       | 5.1 Concept of Measurement of profit                    |  |
| SO5.3 Familiarize with Concept of Risk and Uncertainty            |       | 5.2 Importance of profit                                |  |
| SO5.4 Understanding about Profit Planning And Forecasting         |       | 5.3 Scope of profit                                     |  |
| SO5.5 Understanding about Elements And steps Risk and Uncertainty |       | 5.4 Function of profit                                  |  |
|   |       | 5.5 Type of profit,                                     |  |
|   |       | 5.6 Concept of profit                                   |  |
|   |       | 5.7 Risk and Uncertainty                                |  |
|   |       | 5.8 Elements And steps Risk and Uncertainty             |  |
|   |       | 5.9 Profit Planning And Forecasting,                    |  |
|   |       | 5.10 Process of Profit Planning And Forecasting         |  |
|   |       | 5.11 Simplification of Profit Planning And Forecasting  |  |
|   |       | 5.12 Specialization of Profit Planning And Forecasting. |  |
|   |       | 5.13 Importance of Profit Planning and Forecasting      |  |
|   |       | 5.14 Importance of Profit Planning And Forecasting 1    |  |

|  |  |  |  |
|--|--|--|--|
|  |  | 5.15 Importance of Profit Planning and Forecasting 2 |  |
|--|--|--|--|

SW-5 Suggested Sessional Work (SW):

- a. Assignments: Benefits of Measurement of profit
- b. Mini Project: Prepare a report how Risk and Uncertainty face in business
- c. Other Activities (Specify):

**Brief of Hours suggested for the Course Outcome**

| Course Outcomes  | Class Lecture (Cl) | Sessional Work (SW) | Self Learning (Sl) | Total hour (Cl+SW+ Sl) |
|--|--------------------|---------------------|--------------------|------------------------|
| CO.1: Given the details regarding price and quantity, the future manager will be able to calculate and interpret price elasticity, income elasticity and cross-price elasticity of demand and will also be able examine the uses and abuses of demand forecasting techniques   | 15                 | 2                   | 1                  | 18                     |
| CO.2: Given the information about scale of production, the future manager will be able to analyze various aspects of empirical production functions and also will be able to comprehend the difference sources of economies and diseconomies of scale.   | 15                 | 2                   | 1                  | 18                     |
| CO.3: Given the information pertaining to market structure, the future manager will be able to determine the optimal price and output for firms under different market structures.   | 15                 | 2                   | 1                  | 18                     |
| CO.4: Given the circular flow model of an economy, the future manager will be able to interpret the role and importance of each component with regard to factor market and product market and will also be able to comment on the implications and control of inflation.   | 15                 | 2                   | 1                  | 18                     |
| CO.5: Given the information regarding expenses and income in an economy, the future manager will be able to calculate and explicate the gross domestic product using expenditure and income approaches and given the details about a phase of the business cycle, the future manager will be able to depict the symptoms, causes and effects on economic activities of a nation. | 15                 | 2                   | 1                  | 18                     |
| <b>Total Hours</b>   | <b>75</b>          | <b>10</b>           | <b>05</b>          | <b>90</b>              |

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

| CO    | Unit Titles  | Marks Distribution |    |    | Total Marks |
|-------|--|--------------------|----|----|-------------|
|       |  | R                  | U  | A  |             |
| CO-1  | CO.1: Given the details regarding price and quantity, the future manager will be able to calculate and interpret price elasticity, income elasticity and cross-price elasticity of demand and will also be able to examine the uses and abuses of demand forecasting techniques.   | 01                 | 01 | 03 | 05          |
| CO-2  | CO.2: Given the information about scale of production, the future manager will be able to analyze various aspects of empirical production functions and also will be able to comprehend the difference sources of economies and diseconomies of scale  | 01                 | 01 | 03 | 05          |
| CO-3  | CO.3: Given the information pertaining to market structure, the future manager will be able to determine the optimal price and output for firms under different market structures.   | 01                 | 04 | 08 | 13          |
| CO-4  | CO.4: Given the circular flow model of an economy, the future manager will be able to interpret the role and importance of each component with regard to factor market and product market and will also be able to comment on the implications and control of inflation.   | 02                 | 05 | 06 | 13          |
| CO-5  | CO.5: Given the information regarding expenses and income in an economy, the future manager will be able to calculate and explicate the gross domestic product using expenditure and income approaches and given the details about a phase of the business cycle, the future manager will be able to depict the symptoms, causes and effects on economic activities of a nation. | 01                 | 05 | 08 | 14          |
| Total |  | 06                 | 16 | 28 | 50          |

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Managerial Economics will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wiseteachers for above tasks.

Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

Improved Lecture  
Tutorial  
Case Method  
Group Discussion  
Brainstorming

Suggested Learning Resources:

**(b) Books:**

| S. N o. | Title   | Author       | Publisher                          | Edition & Year |
|---------|---|--------------|------------------------------------|----------------|
| 1       | Managerial Economics  | Dwivedi D.N. | Vikas Publishing House, new Delhi. |                |
| 2       | Lecture note provided by Dept. of Commerce, AKS University, Satna . |              |                                    |                |

Cos, POs and PSOs Mapping

Course Title: M.com

Course Code: 40EC301

Course Title: Managerial Economics

| Course Outcomes  | Program Outcomes |     |     |     |     |     |     |     |     |      | Program Specific Outcome |       |       |       |       |
|--|------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|--------------------------|-------|-------|-------|-------|
|  | PO1              | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PSO 1                    | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
| Commerce and business-related areas  |                  |     |     |     |     |     |     |     |     |      |                          |       |       |       |       |
| Solving the problems   |                  |     |     |     |     |     |     |     |     |      |                          |       |       |       |       |
| Profession related scenarios   |                  |     |     |     |     |     |     |     |     |      |                          |       |       |       |       |
| Start-ups and entrepreneurial ventures:  |                  |     |     |     |     |     |     |     |     |      |                          |       |       |       |       |
| Leadership qualities   |                  |     |     |     |     |     |     |     |     |      |                          |       |       |       |       |
| Communication through different modes  |                  |     |     |     |     |     |     |     |     |      |                          |       |       |       |       |
| Advance research in the field of commerce  |                  |     |     |     |     |     |     |     |     |      |                          |       |       |       |       |
| Decision making  |                  |     |     |     |     |     |     |     |     |      |                          |       |       |       |       |
| Pathways programs  |                  |     |     |     |     |     |     |     |     |      |                          |       |       |       |       |
| Environment and sustainability:  |                  |     |     |     |     |     |     |     |     |      |                          |       |       |       |       |
| Paraphrase the f   |                  |     |     |     |     |     |     |     |     |      |                          |       |       |       |       |
| Articulate in the area of corporate sectors and its operations.                    |                  |     |     |     |     |     |     |     |     |      |                          |       |       |       |       |
| Enhance the skills of Entrepreneurial attitude and create an impact on social life |                  |     |     |     |     |     |     |     |     |      |                          |       |       |       |       |
| Demonstrate knowledge in setting up e-commerce platforms                           |                  |     |     |     |     |     |     |     |     |      |                          |       |       |       |       |
| Design the system and processes essentially required for e-commerce                |                  |     |     |     |     |     |     |     |     |      |                          |       |       |       |       |

|  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CO.1:<br>Given the details regarding price and quantity, the future manager will be able to calculate and interpret price elasticity, income elasticity and cross-price elasticity of demand and will also be able to examine the uses and abuses of | 2 | 3 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 1 |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|



|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| demand forecasting techniques   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO.2: Given the information about scale of production, the future manager will be able to analyze various aspects of empirical production | 3 | 3 | 1 | 3 | 3 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |

|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| functions and also will be able to comprehend the difference sources of economies and diseconomies of scale |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO.3: Given the information pertaining to market structure, the future manager                              | 3 | 3 | 1 | 3 | 3 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |

|  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| will be able to determine the optimal price and output for firms under different market structures.                    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO.4: Given the circular flow model of an economy, the future manager will be able to interpret the role and importanc | 3 | 3 | 1 | 3 | 2 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |

|  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| e of each component with regard to factor market and product market and will also be able to comment on the implications and control of inflation. |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO.5: Given the information regarding expenses and income  | 3 | 3 | 1 | 1 | 1 | 2 | 1 | 3 | 1 | 2 | 1 | 1 | 2 | 2 | 1 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| in an economy, the future manager will be able to calculate and explicate the gross domestic product using expenditure and income approaches and given the details about a |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

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|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| phase<br>of the<br>busines<br>s cycle,<br>the<br>future<br>manage<br>r will<br>be able<br>to<br>depict<br>the<br>sympto<br>ms,<br>causes<br>and<br>effects<br>on<br>econo<br>mic<br>activiti<br>es of a<br>nation. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

Legend: 1–Slight (Low), 2–Medium, 3– High

**Course Curriculum Map**

| POs & PSOs No.  | Cos No.& Titles  | SOsNo.                                    | (LI) | Classroom Instruction (CI)  | Self-Learning (SL) |
|---|--|---|------|---|--------------------|
| PO1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4,<br>5 | CO.1: Given the details regarding price and quantity, the future manager will be able to calculate and interpret price elasticity, income elasticity and cross-price elasticity of demand and will also be able to examine the uses and abuses of demand forecasting techniques. | SO1.1<br>SO1.2<br>SO1.3<br>SO1.4<br>SO1.5 |      | Unit 1: Financial Management<br>1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.10,1.11,1.12,1.13,1.14,1.15               |                    |
| PO1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4,<br>5 | CO.2: Given the information about scale of production, the future manager will be able to analyze various aspects of empirical production functions and also will be able to comprehend the difference sources of economies and diseconomies of scale                            | SO2.1<br>SO2.2<br>SO2.3<br>SO2.4<br>SO2.5 |      | Unit-2 : Capitalisation<br>2.1,2.2,2.3,2.4,2.5,2.6, 2.7,<br>2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15               |                    |
| PO1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4,<br>5 | CO.3 Given the information pertaining to market structure, the future manager will be able to determine the optimal price and output for firms under different market structures.  | SO3.1<br>SO3.2<br>SO3.3<br>SO3.4<br>SO3.5 |      | Unit-3 : Marketing Management<br>3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,3.9,3.10,<br>3.11,3.12,3.13,3.14,3.15          |                    |
| PO1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4,<br>5 | CO.4: Given the circular flow model of an economy, the future manager will be able to interpret the role and importance of each component with regard to factor market and product market and will also be able to comment on the implications and control of inflation..        | SO4.1<br>SO4.2<br>SO4.3<br>SO4.4<br>SO4.5 |      | Unit-4: Concept of Personal Management<br>4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,4.9,4.10,<br>4.11,4.12,4.13,4.14,4.15 |                    |

|   |  |   |  |
|---|--|---|--|
| PO1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4,<br>5 | CO.5: Given the information regarding expenses and income in an economy, the future manager will be able to calculate and explicate the gross domestic product using expenditure and income approaches and given the details about a phase of the business cycle, the future manager will be able to depict the symptoms, causes and effects on economic activities of a nation. | SO5.1<br>SO5.2<br>SO5.3<br>SO5.4<br>SO5.5 | Unit 5: Production Management<br>5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,5.9,5.10,<br>5.11,5.12,5.13,5.14,5.15 |
|---|--|---|--|

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**Semester-III**

Course Code: 40TP302

Course Title : Tax Planning and Management

Pre-requisite: Student should learn about the key aspects of Accounting for Managerial Decision, a vital function of Tax Planning and Management

Rationale: Management accounting helps in making decisions based on the actual accounting data. It also helps study trends and the effects of past decisions. Management can base their strategic decisions based on the actual data and trends

Course Outcomes:

CO.1:To enumerate the fundamental concepts of Tax Planning and Management appropriate for all organizations

CO.2:To discuss appropriate financial information to make operational decision

CO.3:To demonstrate usage of accounting data in critical management situations.

CO.4: To increase their understanding of global markets and various regions of the world

CO.5: To develop and study of Management Audit.

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Scheme of Studies:

| Category Code | Course Code | Course Title                | Scheme of studies(Hours/Week) |    |    |    |                                | Total Credits (C) |
|---------------|-------------|-----------------------------|-------------------------------|----|----|----|--------------------------------|-------------------|
|               |             |                             | CI                            | LI | SW | SL | Total Study Hours(CI+LI+SW+SL) |                   |
| PCA           | 40TP302     | Tax Planning and Management | 5                             | 0  | 2  | 1  | 8                              | 5                 |

Legend: CI: Classroom Instruction (Includes different instructional strategies i.e. .Lecture (L) and Tutorial (T) and others),  
 LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)  
 SW: Sessional Work (includes assignment, seminar, mini project etc.),  
 SL: Self Learning,  
 C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment: Theory

| Category Code | Course Code | Course Title | Scheme of Assessment ( Marks )                                  |  |                      |                               |                          |                                      |                         |             |
|---------------|-------------|--------------|---|--|----------------------|-------------------------------|--------------------------|--------------------------------------|-------------------------|-------------|
|               |             |              | Progressive Assessment ( PRA )                                  |  |                      |                               |                          |                                      | End Semester Assessment | Total Marks |
|               |             |              | Class/Homework Assignment<br>5 number<br>3 marks each<br>( CA ) | Class Test 2<br>(2 best out of 3)<br>10 marks each<br>(CT) | Seminar one<br>( SA) | Class Activity any one<br>(CA | Class Attendance<br>(AT) | Total Marks<br><br>(CA+CT+SA+CAT+AT) |                         |             |
|               |             |              |   |  |                      |                               |                          |                                      |                         |             |

|     |             |   |    |    |   | T) |   |    | (ESA) | +<br>ESA) |
|-----|-------------|---|----|----|---|----|---|----|-------|-----------|
| PCA | 40TP<br>302 | Tax<br>Planni<br>ng and<br>Manag<br>ement | 15 | 20 | 5 | 5  | 5 | 50 | 50    | 100       |

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**Course-Curriculum Detailing:**

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: To provide students with the skills and knowledge needed for them to make ethical decisions in their own careers

Approximate Hours

| Item  | Appx Hrs. |
|-------|-----------|
| CI    | 15        |
| LI    | 0         |
| SW    | 2         |
| SL    | 1         |
| Total | 18        |

| Session Outcomes (SOs)                                     | (LI) | Classroom Instruction (CI)  | (SL)   |
|--|------|---|--|
| SO1.1 Understand the Evolution and features Tax Planning.  |      | Unit 1: Concept of Tax Planning   | 1.To know the Tax Planning<br><br>2. Students use Tax Planning |
| SO1.2 Learns the importance and nature of Tax Planning     |      | 1.1 Nature of Tax Planning  |  |
| SO1.3 Understand Role and Responsibilities of Tax Planning |      | 1.2 Role Tax Planning   |  |
| SO1.4 Understand Tax Avoidance,                            |      | 1.3 Responsibilities Tax Planning,<br>1.4 Fundamental Tax Planning<br>1.5 Importance Tax planning<br>1.6 objective of tax planning.<br>1.7 Equip -Marginal Principle.<br>1.8 Tax Avoidance<br>1.9 Function of Tax Avoidance |  |
|  |      |   |  |

|                   |  |   |  |
|-------------------|--|---|--|
| S01.5 Tax Evasion |  | 1.10 Tax Evasion<br>1.11 Tax Evasion vs tax avoidance<br>1.12 Tax Evasion vs tax avoidance<br>1.13 Tax Evasion vs tax avoidance<br>1.14 Importance of Tax planning<br>1.15 Importance of Tax planning |  |
|-------------------|--|---|--|

SW-1 Suggested Sessional Work (SW):

a. Assignments: Fundamental Tax Planning

b. Mini Project: How Tax Planning is helpful in Developing countries like India.

c. Other Activities (Specify):

CO.2: To discuss appropriate financial information to make operational decision

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 12         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 15         |
|       |            |

|                           |          |                               |      |
|---------------------------|----------|-------------------------------|------|
| Session Outcomes<br>(SOs) | (LI<br>) | Classroom Instruction<br>(CI) | (SL) |
|---------------------------|----------|-------------------------------|------|

|  |   |                                       |  |
|--|---|---------------------------------------|--|
| SO2.1 Concept Meaning & terminology Ownership Aspect   | . | Unit 2: Area Of Planning              | 1.It enables them to diagnose and analyse Theories of Ownership Aspect |
| SO2.2 Understanding about Theories of Activity Aspects |   | 2.1 Concept of Tax Planning           |  |
| SO2.3 Conceptualize Vocational Aspects                 |   | 2.2 Theories of Ownership Aspect      |  |
| SO2.4 Nature of Business & Tax Planning                |   | 2.3 Definition of Activity Aspects    |  |
| SO2.5 Understand the concept of Tax Planning           |   | 2.4 Vocational Aspects                |  |
|  |   | 2.5 Nature of Business                | 2. Nature of Business and its types                                    |
|  |   | 2.6 Tax Planning                      |  |
|  |   | 2.7 Theory of planning                |  |
|  |   | 2.8 Activity theories                 |  |
|  |   | 2.9 Ownership aspect and its function |  |
|  |   | 2.10 Tax planning                     |  |
|  |   | 2.11 Features of tax planning         |  |
|  |   | 2.11 Meaning of vocational aspects    |  |
|  |   | 2.12 Types of business 1              |  |
|  |   | 2.13 Types of business 2              |  |
|  |   | 2.14 Types of business 3              |  |
|  |   | 2.15 Types of business 4              |  |

SW-2 Suggested Sessional Work (SW):

- a. Assignments: Explain Concept Meaning & terminology of Ownership Aspect
- b. Mini Project: Case study of vocational aspects
- c. Other Activities (Specify):

CO.3: To impart knowledge in the use of SPSS in processing and analysis of data.

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)   | (LI ) | Classroom Instruction (CI)   | (SL)  |
|--|-------|--|---|
| SO3.1 Meaning and concept of Deductions Available to New Industrial Undertaking<br><br>SO3.2 Understand the Amalgamation, Merger and Tax Planning<br><br>SO3.3 Learn about Special Tax Provisions –Tax Provision Relating to free Trade Zones<br><br>SO3.4 Understanding about Infrastructure Sector & Backward Areas<br><br>SO3.5 Understanding about concept of exporter | .     | Unit- 3 Tax Planning and Setting up new Business:<br><br>3.1 Nature of Deductions Available to New Industrial Undertaking<br>3.2 concept of Amalgamation<br><br>3.3 concept of Merger<br><br>3.4 Elements of Special Tax Provisions<br><br>3.5 Types of Tax Provision Relating to free Trade Zones<br><br>3.6 Backward Areas<br><br>3.7 Infrastructure Sector<br><br>3.8 Tax Incentives for Exporters.<br><br>3.9 what is tax incentive<br><br>3.10 explain the concept of exporter.<br><br>3.11 Meaning Of Special Tax Provisions,<br><br>3.12 Importance of tax incentive<br><br>3.13 Limitations of tax incentive<br><br>3.14 Methods of tax incentive 1<br><br>3.15 Methods of tax incentive 2 | 1. Students are able to analyse the Deductions Available to New Industrial Undertaking<br><br>2. Identify the best Special Tax Provisions |

**SW-3 Suggested Sessional Work (SW):**

- a. Assignments: Discuss Special Tax Provisions
- b. Mini Project: Comparative study of Tax Provision Relating to free Trade Zones
- c. Other Activities (Specify): Presentation of Tax Incentives for Exporters.

**CO.4: To increase their understanding of global markets and various regions of the world**

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI ) | Classroom Instruction (CI)                                   | (SL)   |
|---|-------|--|--|
| SO4.1 Understanding about the concept Capital structure                                 |       | Unit 4 Tax Planning and Financial Decision                   |  |
| SO4.2 Understand the e Decision Dividend Inter Corporate Dividend                       |       | 4.1 Function of Capital structure                            | 1. Students are able to analyse the Capital structure                |
| SO4.3 Understanding about Bonus Shares  |       | 4.2 Scope of Capital structure                               |  |
| SO4.4 Understanding about Purchase of Assets out of own funds or out Of Borrowed Funds. |       | 4.3 Decision Dividend Inter Corporate Dividend,              | 2. Students Develops new method of Decision Inter Corporate Dividend |
| SO4.5 Understanding about Sources of Bonus Shares                                       |       | 4.4 Meaning of Bonus Shares,                                 |  |
|   |       | 4.5 Sources of Bonus Shares                                  |  |
|   |       | 4.6 Characteristics of a Purchase of Assets out of own funds |  |
|   |       | 4.7 Concept of Purchase of Assets                            |  |
|   |       | 4.8 Purchase of Assets vs. out Of Borrowed Funds             |  |
|   |       | 4.9 Purchase of Assets vs. out Of Borrowed Funds             |  |
|   |       | 4.10 Purchase of Assets vs. out Of Borrowed Funds            |  |
|   |       | 4.11 Importance of bonus shares                              |  |
|   |       | 4.12 Meaning of divined.                                     |  |
|   |       | 4.13 Approaches of purchase of assets in own fund            |  |
|   |       | 4.14 Approaches of purchase of assets in own fund            |  |
|   |       | 4.15 Approaches of purchase of assets in own fund            |  |

SW-4 Suggested Sessional Work (SW):

- a. Assignments: Elaborate the components of Non-Monetary Theories vs Monetary Theories
- b. Mini Project: Visit a company and identify their source Business Cycles.
- c. Other Activities (Specify):

CO.5: To develop application and analytical skill of the provisions of Income Tax Law for Income Tax planning and Management



Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)   |
|---|------|---|--|
| SO5.1 Understand about the concept of Tax Management                          |      | Unit 5 Tax Management   | 1. students are able to Know Concept importance and Tax management |
| SO5.2 Conceptualization of Difference between Tax Planning and Tax Management |      | 5.1 Concept of Tax management<br>5.2 Importance tax management<br>5.3 Difference between Tax Planning and Tax Management 1<br>5.4 Difference between Tax Planning and Tax Management 2  | 2. Students are able to understand Areas of Tax Management         |
| SO5.3 Familiarize with Concept of Areas of Tax Management                     |      | 5.5 Difference between Tax Planning and Tax Management 3<br>5.6 Areas of Tax Management   |  |
| SO5.4 Understanding about Return of Income and Assessment                     |      | 5.7 Return of Income and Assessment,<br>5.8 Concept of Return of Income and Assessment  |  |
| SO5.5 Understanding about Penalties and Prosecutions                          |      | 5.9 Penalties and Prosecutions<br>5.10 Appeals and Revisions.<br>5.11 Tax Management<br>5.12 Types of penalties<br>5.13 Simplification and Specialization Return of Income and Assessment<br>5.14 Importance of Profit Planning And Forecasting<br>5.15 Importance of Profit Planning And |  |

|  |  |             |  |
|--|--|-------------|--|
|  |  | Forecasting |  |
|--|--|-------------|--|

SW-5 Suggested Sessional Work (SW):

- a. Assignments: Benefits of Areas of Tax Management
- b. Mini Project: Prepare a report how Appeals and Revisions in business
- c. Other Activities (Specify):

Brief of Hours suggested for the Course Outcome

| Course Outcomes  | Class Lecture (Cl) | Sessional Work (SW) | Self Learning (Sl) | Total hour (Cl+SW+ Sl) |
|--|--------------------|---------------------|--------------------|------------------------|
| CO.1: To provide students with the skills and knowledge needed for them to make ethical decisions in their own careers       | 15                 | 2                   | 1                  | 18                     |
| CO.2: To expose students in emerging trends in good governance practices including governance                                | 15                 | 2                   | 1                  | 18                     |
| CO.3:To impart knowledge in the use of SPSS in processing and analysis of data.  | 15                 | 2                   | 1                  | 18                     |
| CO.4: To increase their understanding of global markets and various regions of the world                                     | 15                 | 2                   | 1                  | 18                     |
| CO.5: To develop application and analytical skill of the provisions of Income Tax Law for Income Tax planning and Management | 15                 | 2                   | 1                  | 18                     |
| <b>Total Hours</b>   | <b>75</b>          | <b>10</b>           | <b>05</b>          | <b>90</b>              |

### Suggestion for End Semester Assessment

#### Suggested Specification Table (For ESA)

| CO   | Unit Titles  | Marks Distribution |    |    | Total Marks |
|------|--|--------------------|----|----|-------------|
|      |  | R                  | U  | A  |             |
| CO-1 | CO.1: To provide students with the skills and knowledge needed for them to make ethical decisions in their own careers | 01                 | 01 | 03 | 05          |
| CO-2 | CO.2: To expose students in emerging trends in good governance practices including governance                          | 01                 | 01 | 03 | 05          |
| CO-3 | CO.3:To impart knowledge in the use of SPSS in processing and analysis of data.  | 01                 | 04 | 08 | 13          |

|       |  |    |    |    |    |
|-------|--|----|----|----|----|
| CO-4  | CO.4: To increase their understanding of global markets and various regions of the world                                     | 02 | 05 | 06 | 13 |
| CO-5  | CO.5: To develop application and analytical skill of the provisions of Income Tax Law for Income Tax planning and Management | 01 | 05 | 08 | 14 |
| Total |  | 06 | 16 | 28 | 50 |

Legend: R: Remember, U: Understand, A: Apply  
The end of semester assessment for Tax planning and Management will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wiseteachers for above tasks.  
Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

Improved Lecture  
Tutorial  
Case Method  
Group Discussion  
Brainstorming

Suggested Learning Resources:

(c) Books:

| S. N o. | Title  | Author   | Publisher          | Edition & Year |
|---------|--|----------|--------------------|----------------|
| 1       | Tax planning and management  | Lakhotia | Vision Publication |                |
| 2       | Lecture note provided by Dept. of Commerce, AKS University, Satna (M.P.) |          |                    |                |

Cos, POs and PSOs Mapping

Course Title: M.Com

Course Code: 40TP302

Course Title: Tax Planning and Management

| Course Outcomes  | Program Outcomes                    |                      |                              |   |                      |                                       |   |                 |                   |                                 | Program Specific Outcome |   |  |  |   |
|--|-------------------------------------|----------------------|------------------------------|---|----------------------|---------------------------------------|---|-----------------|-------------------|---------------------------------|--------------------------|---|--|--|---|
|  | PO1                                 | PO2                  | PO3                          | PO4                                     | PO5                  | PO6                                   | PO7                                       | PO8             | PO9               | PO10                            | PSO 1                    | PSO 2   | PSO 3  | PSO 4  | PSO 5   |
|  | Commerce and business-related areas | Solving the problems | Profession related scenarios | Start-ups and entrepreneurial ventures: | Leadership qualities | Communication through different modes | Advance research in the field of commerce | Decision making | Pathways programs | Environment and sustainability: | Paraphrase the f         | Articulate in the area of corporate sectors and its operations. | Enhance the skills of Entrepreneurial attitude and create an impact on social life | Demonstrate knowledge in setting up e-commerce platforms | Design the system and processes essentially required for e-commerce |
| CO.1: To provide students with the skills and knowledge needed for them to make ethical decisions in their own careers | 2                                   | 3                    | 2                            | 2                                       | 2                    | 2                                     | 1   | 2               | 1                 | 1                               | 1                        | 2   | 2  | 2  | 1   |

|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CO.2: To expose students in emerging trends in good governance practices including governance | 3 | 3 | 1 | 3 | 3 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |
| CO.3: To impart knowledge in the use of SPSS in processing and analysis of data.              | 3 | 3 | 1 | 3 | 3 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |
| CO.4: To increase their understanding of global markets and various regions of the world      | 3 | 3 | 1 | 3 | 2 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |
| CO.5: To develop application and  | 3 | 3 | 1 | 1 | 1 | 2 | 1 | 3 | 1 | 2 | 1 | 1 | 2 | 2 | 1 |

|   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| analytical skill of the provisions of Income Tax Law for Income Tax planning and Management |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

Legend: 1–Slight (Low), 2–Medium, 3–High

### Course Curriculum Mapping

| POs & PSOs No.                            | Cos No. & Titles   | SOs No.  | (LI ) | Classroom Instruction (CI)  | (S L ) |
|---|--|--|-------|---|--------|
| PO1,2,3,4, 5,6 7,8,9,10, PSO 1,2, 3, 4, 5 | CO.1: To provide students with the skills and knowledge needed for them to make ethical decisions in their own careers | SO 1.1<br>SO 1.2<br>SO 1.3<br>SO 1.4<br>SO 1.5 |       | Unit 1: Concept of Tax Planning<br>1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.10,1.11,1.12,1.13,1.14, 1.15 |        |

|   |   |   |  |   |
|---|---|---|--|---|
| PO1,2,3,4,<br>5,6<br>7,8,9,10,<br><br>PSO 1,2, 3,<br>4, 5 | CO.2: To expose students in emerging trends in good governance practices including governance | SO<br>2.1<br>SO<br>2.2<br>SO<br>2.3<br>SO<br>2.4<br>SO<br>2.5 |  | Unit-2 : Area Of Planning<br>2.1,2.2,2.3,2.4,2.5,2.6,<br>2.7,<br>2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15                |
| PO1,2,3,4,<br>5,6<br>7,8,9,10,<br><br>PSO 1,2, 3,<br>4, 5 | CO.3 To impart knowledge in the use of SPSS in processing and analysis of data.               | SO<br>3.1<br>SO<br>3.2<br>SO<br>3.3<br>SO<br>3.4<br>SO<br>3.5 |  | Unit-3: Tax Planning and Setting up new Business<br>3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,3.9,3.10,3.11,3.12,3.13,3.14,3.15 |
| PO1,2,3,4,<br>5,6<br>7,8,9,10,<br><br>PSO 1,2, 3,<br>4, 5 | CO.4: To increase their understanding of global markets and various regions of the world      | SO<br>4.1<br>SO<br>4.2<br>SO<br>4.3<br>SO<br>4.4              |  | Unit-4: Tax Planning and Financial Decision<br>4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,4.9,4.10,4.11,4.12,4.13,4.14,4.15      |



|   |  |   |  |  |  |
|---|--|---|--|--|--|
|   |  | SO<br>4.5   |  |  |  |
| PO1,2,3,4,<br>5,6<br>7,8,9,10,<br><br>PSO 1,2, 3,<br>4, 5 | CO.5: To develop application and analytical skill of the provisions of Income Tax Law for Income Tax planning and Management | SO<br>5.1<br>SO<br>5.2<br>SO<br>5.3<br>SO<br>5.4<br>SO<br>5.5 |  | Unit 5 Tax Management<br>5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,5.9,5.10,5.11,5.12,5.13,<br>5.14,5.15 |  |

Course Curriculum Map:

Curriculum Development Team:

1. Dr. Harshvardhan Shrivastava. Dean , Department of Commerce, AKS University, Satna (M.P.).
2. Dr. Aslam Sayeed, Associate Dean , Department of Commerce, AKS University, Satna (M.P.).
3. Dr. Dharendra Ojha , HoD, Department of Commerce, AKS University, Satna (M.P.).
5. Dr. Bharat Kumar Soni, Department of Commerce, AKS University, Satna (M.P.).
6. Shree Krishan Jha, Department of Commerce, AKS University, Satna (M.P.).

**Faculty of Commerce and Financial Studies**  
**Department of Commerce**  
**Curriculum of M.Com.**  
**(Revised as on 01.08.2023)**

**Semester-IV**

|                |   |
|----------------|---|
| Course Code:   | 40MM401   |
| Course Title:  | Advertisement and Sales Management  |
| Pre-requisite: | Student should learn about the key aspects of Advertisement which includes Advertisement decision, a vital function of Sales Management, which include management, sales, market research, and communications   |
| Rationale:     | Students learn about the key aspects of Advertisement, a vital function of Sales Management. Topics they study include consumer behavior, marketing research, professional selling, marketing strategies and sales management. Students will be able to understand selling as a career and what it takes to be a successful sales management. |

Course Outcomes:

CO.1: To understand the role of Advertisement in selling in market and Effectiveness of Personal selling vs Advertising within a Marketing system.

CO.2: To learn the vital role of Advertisement decision within a firm and Market the necessary relationships between selling and other functional areas of business, Advertisement layout.

CO.3: To consider the various processes of Promotional Management and the roles of Advertising Agencies and their selection Advertisement budget With Evaluation of Advertising Effectiveness.

CO.4: To familiarize Personal Selling and it's importance while comparing Advertising, personal selling and sales promotion with Methods of Personal Selling.

CO.5: To understand how Sales Management work it's objectives and function, And those factors which can affect sales, Sales forces and it's recruitment; - selection, Training, Compensations and Evaluation.

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**Scheme of Studies:**

| Course structure | Course Code | Course Title                       | Scheme of studies (Hours/Week) |    |    |    |                                 | Total Credits (C) |
|------------------|-------------|------------------------------------|--------------------------------|----|----|----|---------------------------------|-------------------|
|                  |             |                                    | CI                             | LI | SW | SL | Total Study Hours (CI+LI+SW+SL) |                   |
| PCM              | 40MM401     | Advertisement and Sales Management | 5                              | 0  | 2  | 1  | 8                               | 5                 |

Legend: CI: Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),  
 LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)  
 SW: Sessional Work (includes assignment, seminar, mini project etc.),  
 SL: Self Learning,  
 C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

**Scheme of Assessment: Theory**

| Course Structure | Course Code | Course Title | Scheme of Assessment (Marks) |                                     |              |                      |                       |    |                               | End Semester Assessment (ESA) | Total Marks (PRA + ESA) |
|------------------|-------------|--------------|------------------------------|-------------------------------------|--------------|----------------------|-----------------------|----|-------------------------------|-------------------------------|-------------------------|
|                  |             |              | Progressive Assessment (PRA) |                                     |              |                      |                       |    | Total Marks (CA+CT+SA+CAT+AT) |                               |                         |
|                  |             |              | Class/Home Assignment (CA)   | Class Test 2 (2 best out of 3) (CT) | Seminar (SA) | Class Activity (CAT) | Class Attendance (AT) |    |                               |                               |                         |
| PCM              | 40MM401     | Advertising  | 15                           | 20                                  | 5            | 5                    | 5                     | 50 | 50                            | 100                           |                         |

|  |   |                       |  |  |  |  |  |  |  |
|--|---|-----------------------|--|--|--|--|--|--|--|
|  | 1 | and sales managements |  |  |  |  |  |  |  |
|--|---|-----------------------|--|--|--|--|--|--|--|

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**Course-Curriculum Detailing:**

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: To understand the role of Advertisement in selling in market and Effectiveness of Personal selling vs Advertising within a Marketing system

Approximate Hours

| Item  | Appx Hrs. |
|-------|-----------|
| CI    | 15        |
| LI    | 0         |
| SW    | 2         |
| SL    | 1         |
| Total | 18        |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)   | (SL)  |
|--|------|--|---|
| SO1.1 Understand the Concept of Advertising and scope of Advertising |      | Unit 1: Introduction<br>1.1 Concept of Advertising<br>1.2 Scope of Advertising<br>1.3 Objectives of Advertising<br>1.4 Function of Advertising | 1. Basic terminology why advertisement is necessary |
| SO1.2 Learns the importance and types of Advertising                 |      | 1.5 Role of Advertising in Marketing mix<br>1.6 The Advertising process<br>1.7 Legal aspects of Advertising                                    | 2. Various new                                      |

|   |  |   |                      |
|---|--|---|----------------------|
| SO1.3 Understand the how Advertising affect                       |  | 1.8 Ethical aspects of Advertising<br>1.9 Social Aspect of Advertising<br>1.10 Advantages of Advertising<br>1.11 disadvantages of Advertising<br>1.12 Effects of Advertising<br>1.13 Modes of Advertising<br>1.14 Traditional and modern-day Advertisement<br>1.15 Conclusion | modes of Advertising |
| SO1.4 Understand legal, social and ethical aspects of Advertising |  |   |                      |
| SO1.5 Understand Effects of Advertising                           |  |   |                      |

**SW-1 Suggested Sessional Work (SW):**

- a. Assignments: Advantages and disadvantage of Advertising
- b. Mini Project: Make list of Advertising modes near you
- c. Other Activities (Specify):

**CO.2:** To learn the vital role of Advertisement decision within a firm and Market the necessary relationships between selling and other functional areas of business, Advertisement layout

**Approximate Hours**

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)   | (SL)   |
|--|------|--|--|
| SO2.1 Concept Meaning & terminology of Pre launch advertisement decision<br>SO2.2 Understanding Advantages of effective advertisement decision<br>SO2.3 Product based advertisement decision<br>SO2.4 Understanding the Effect of Advertising<br>SO2.5 Understanding the Advertisement and customer behaviour. | .    | Unit 2: Pre-Launch Advertising Decision<br><br>2.1 Determinations of Target Audience<br>2.2 Advertising Media and their choice<br>2.3 Advertising message<br>2.4 Layout of Advertisement<br>2.5 Advertising appeal<br>2.6 Advertising copy<br>2.7 Advertisement decision process<br>2.8 Factors which affect Advertisement decision<br>2.9 Different medias of Advertising<br>2.10 Effective Advertisement decision<br>2.11 Effect on-sale after advertisement decision<br>2.12 Market based Advertisement decision<br>2.13 Product based Advertisement decision<br>2.14 Advertisement and customer behaviour<br>2.15 Advertisement cost vs product cost | 1. Indepth knowledge of Advertisement decision process<br><br>2. Advantages of Advertisement in product life |

SW-2 Suggested Sessional Work (SW):

- a. Assignments: Advantages of Advertising Difficulties of Advertising
- b. Mini Project: Which mode of media is more effective in advertising
- C. Other Activities (Specify):

CO.3: To consider the various processes of Promotional Management and the roles of Advertising Agencies and their selection Advertisement budget With Evaluation of Advertising Effectiveness.

**Approximate Hours**

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)   | (SL)  |
|--|------|--|---|
| SO3.1 Meaning and concept of Promotion Management<br>SO3.2 Understand various factors that affect Advertisement budget<br>SO3.3 Learn about cost management while advertisement<br>SO3.4 Understanding about Ethical issues related to Advertising<br>SO3.5. Understanding about Promotion mix | .    | Unit 3: Promotional Management<br><br>3.1 Introduction of promotion<br>3.2 Concept and features of promotion Management<br>3.3 Advertising Department<br>3.4 Role of Advertising Agencies<br>3.5 Selection of Advertising Agencies<br>3.6 Advertising Budget<br>3.7 Evaluation of Advertising Effectiveness<br>3.8 Factors That affect Advertisement budget<br>3.9 Cost managements while advertisement<br>3.10 Promotion mix<br>3.11 Advertising (definition, features, importance)<br>3.12 Sales promotion (definition, features, importance)<br>3.13 Public relations (definition, features, importance)<br>3.14 Direct marketing (definition, features, importance)<br>3.15 Personal selling | 1.Process of effective Advertising policies<br><br>2. Evaluation of Advertising Effectiveness |

SW-3 Suggested Sessional Work (SW):

- a. Assignments: Process of effective Advertising application
- b. Mini Project: Advertising Strategies of any street food product
- c. Other Activities (Specify):

CO.4: To familiarize Personal Selling and it's importance while comparing Advertising, personal selling and sales promotion with Methods of Personal Selling.

**Approximate Hours**

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI ) | Classroom Instruction (CI)  | (SL)  |
|---|-------|---|---|
| SO4.1 Understanding about the concept and need of personal selling<br>SO4.2 Understand the various personal selling modes<br>SO4.3 Understanding about procedure of personal selling<br>SO4.4 Understanding about those factors which can affect personal selling<br>SO4.5 Understanding about Aspects of personal selling. |       | Unit 4: Personal Selling<br><br>4.1 Meaning and importance of personal selling<br>4.2 Difference between Personal Selling Advertising and Sales promotion<br>4.3 Methods and Procedure of Personal Selling.<br>4.4 Qualities of successful sales person<br>4.5 Features of personal selling<br>4.6 Advantages of personal selling<br>4.7 Objective of Personal selling<br>4.8 Factors That affect personal selling<br>4.9 Effect of personal selling<br>4.10 Qualities of personal seller<br>4.11 Difficulties of personal selling<br>4.12 Modes of personal selling<br>4.13 Selection of personal selling modes<br>4.14 Aspects of personal selling<br>4.15 Conclusion | 1. Difference between Personal Selling Advertising and Sales promotion<br><br>2. Market communication and its process |

**SW-4 Suggested Sessional Work (SW):**

- a. Assignments: Elaborate the components of personal selling with suitable examples or case study
- b. Mini Project: Suppose you are a personal seller, what are your strategies to sell products
- c. Other Activities (Specify):

**CO.5:** To understand how Sales Management work it's objectives and function, And those factors which can affect sales, Sales forces and it's recruitment; - selection, Training, Compensations and Evaluation.

**Approximate Hours**

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)   | (LI ) | Classroom Instruction (CI)  | (SL)  |
|--|-------|---|---|
| SO5.1 Understand about the objectives of sales management                            |       | Unit 5: Sales Management  |   |
| SO5.2 Concept of sales management  |       | 5.1 Concept of sales Managements  | 1 How sales management increase efficiency of an organisation   |
| SO5.3 Function of sales management   |       | 5.2 Objectives of sales management<br>5.3 Function of sales management  |   |
| SO5.4 Understanding about Consumer behaviour in online business and offline business |       | 5.4 Sales Organisation<br>5.5 Management of sales force<br>5.6 sales force objective<br>5.7 sales force Recruitment: - selection<br>5.8 Sales force training<br>5.9 Sales force Compensations<br>5.10 Sales force Evaluation<br>5.11 After sales services | 2.Sales force Recruitment:- selection Sales force training Sales force Compensations Sales force Evaluation |
| SO5.5. Understanding Customer relationship management and its importance.            |       | 5.12 How sales management increase efficiency of an organisation<br>5.13 Advantages of sales management<br>5.14 Difficulties of sales management<br>5.15 Conclusion   |   |

SW-5 Suggested Sessional Work (SW):

- a. Assignments: Benefits of Sales Management
- b. Mini Project: Flipkart sales management system
- c. Other Activities (Specify):

#### Brief of Hours suggested for the Course Outcome

| Course Outcomes  | Class Lecture (CI) | Sessional Work (SW) | Self Learning (SI) | Total hour (CI+SW+ SI) |
|--|--------------------|---------------------|--------------------|------------------------|
| CO.1: To understand the role of Advertisement in selling in market and Effectiveness of Personal selling vs Advertising within a Marketing system  | 15                 | 2                   | 1                  | 18                     |
| CO.2: To learn the vital role of Advertisement decision within a firm and Market the necessary relationships between selling and other functional areas of business, Advertisement layout      | 15                 | 2                   | 1                  | 18                     |
| CO.3: To consider the various processes of Promotional Management and the roles of Advertising Agencies and their selection Advertisement budget With Evaluation of Advertising Effectiveness. | 15                 | 2                   | 1                  | 18                     |



|  |    |    |    |    |
|--|----|----|----|----|
| CO.4: To familiarize Personal Selling and its importance while comparing Advertising, personal selling and sales promotion with Methods of Personal Selling.   | 15 | 2  | 1  | 18 |
| CO.5: To understand how Sales Management work it's objectives and function, And those factors which can affect sales, Sales forces and it's recruitment;- selection, Training, Compensations and Evaluation. | 15 | 2  | 1  | 18 |
| Total Hours  | 75 | 10 | 05 | 90 |

### Suggestion for End Semester Assessment

#### Suggested Specification Table (For ESA)

| CO    | Unit Titles  | Marks Distribution |    |    | Total Marks |
|-------|--|--------------------|----|----|-------------|
|       |  | R                  | U  | A  |             |
| CO-1  | To understand the role of Advertisement in selling in market and Effectiveness of Personal selling vs Advertising within an Marketing system   | 01                 | 01 | 03 | 05          |
| CO-2  | To learn the vital role of Advertisement decision within a firm and Market the necessary relationships between selling and other functional areas of business, Advertisement layout                    | 01                 | 01 | 03 | 05          |
| CO-3  | To consider the various processes of Promotional Management and the roles of Advertising Agencies and their selection Advertisement budget With Evaluation of Advertising Effectiveness.               | 01                 | 04 | 08 | 13          |
| CO-4  | To familiarize Personal Selling and it's importance while comparing Advertising, personal selling and sales promotion with Methods of Personal Selling.  | 02                 | 05 | 06 | 13          |
| CO-5  | To understand how Sales Management work it's objectives and function, And those factors which can affect sales, Sales forces and it's recruitment;- selection, Training, Compensations and Evaluation. | 01                 | 05 | 08 | 14          |
| Total |  | 06                 | 16 | 28 | 50          |

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Advertising and Sales Management will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wiseteachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

**Suggested Instructional/Implementation Strategies:**

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

**Suggested Learning Resources:****(a) Books:**

| S. No. | Title  | Author                   | Publisher                     | Edition & Year                          |
|--------|--|--------------------------|-------------------------------|---|
| 1      | Marketing Management   | Philip Kotler            | Pearson                       | Special Edition, Standard Edition, 2017 |
| 2      | Marketing Management   | Saxena, Rajan            | Tata McGraw hill New Delhi    | 6 <sup>th</sup> edition, 2019           |
| 3      | Marketing Management   | Pillai R.S.N & Bagavathi | Chand & Company Ltd New Delhi |   |
| 4      | Lecture note provided by Dept. of Commerce AKS University, Satna . |                          |                               |   |

**Cos, POs and PSOs Mapping**

**Course Title: M. Com**

**Course Code : 40MM401**

**Course Title: Advertising and Sales Management**

| Course Outcomes  | Program Outcomes                    |                      |            |   |                      |                                       |   |                 |                   |                                 | Program Specific Outcome                                 |   |  |  |   |
|--|-------------------------------------|----------------------|------------|---|----------------------|---------------------------------------|---|-----------------|-------------------|---------------------------------|--|---|--|--|---|
|  | PO1                                 | PO2                  | PO3        | PO4                                     | PO5                  | PO6                                   | PO7                                       | PO8             | PO9               | PO10                            | PSO 1  | PSO 2   | PSO 3  | PSO 4  | PSO 5   |
|  | Commerce and business-related areas | Solving the problems | Profession | Start-ups and entrepreneurial ventures: | Leadership qualities | Communication through different modes | Advance research in the field of commerce | Decision making | Pathways programs | Environment and sustainability: | Paraphrase the field of E-Commerce and digital platforms | Articulate in the area of corporate sectors and its operations. | Enhance the skills of Entrepreneurial attitude and create an impact on social life | Demonstrate knowledge in setting up e-commerce platforms | Design the system and processes essentially required for e-commerce |
| CO.1: To understand the role of Advertisement in selling in market and Effectiveness of Personal selling vs Advertising within an Marketing system | 2                                   | 1                    | 2          | 3                                       | 1                    | 2                                     | 1   | 2               | 1                 | 1                               | 1  | 2   | 2  | 2  | 1   |
| CO.2: To learn the vital role of   | 3                                   | 3                    | 1          | 3                                       | 3                    | 2                                     | 1   | 3               | 1                 | 1                               | 1  | 1   | 2  | 2  | 1   |

|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Advertisement decision within a firm and Market the necessary relationships between selling and other functional areas of business, Advertisement layout                                      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO.3:To consider the various processes of Promotional Management and the roles of Advertising Agencies and their selection Advertisement budget With Evaluation of Advertising Effectiveness. | 3 | 3 | 1 | 3 | 3 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |
| CO.4: To familiarize Personal Selling and it's importance while comparing Advertising, personal selling   | 3 | 3 | 1 | 3 | 2 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |

|  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| and sales promotion with Methods of Personal Selling.  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO.5: To understand how Sales Management work it's objectives and function, And those factors which can affect sales, Sales forces and it's recruitment;- selection, Training, Compensations and Evaluation. | 3 | 2 | 1 | 1 | 1 | 2 | 1 | 3 | 1 | 2 | 1 | 1 | 2 | 2 | 2 | 1 |

Legend:1–Slight (Low),2–Medium, 3–High

**Course Curriculum Map:**

| POs &PSOs No.                                     | Cos No.& Titles   | SOs No.                                   | (LI) | Classroom Instruction (CI)   | Self-Learning (SL) |
|---|---|---|------|--|--------------------|
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4,<br>5 | CO.1: To understand the role of Advertisement in selling in market and Effectiveness of Personal selling vs Advertising within a Marketing system | SO1.1<br>SO1.2<br>SO1.3<br>SO1.4<br>SO1.5 |      | Unit 1: Introduction<br>5.1, 5.2, 5.3, 5.4, 5.5, 5.6, 5.7<br>5.8,5.9,5.10,5.11,5.12,5.13,5.14,5.15 |                    |

|   |  |   |  |
|---|--|---|--|
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4,<br>5 | CO.2: To learn the vital role of Advertisement decision within a firm and Market the necessary relationships between selling and other functional areas of business, Advertisement layout                    | SO2.1<br>SO2.2<br>SO2.3<br>SO2.4<br>SO2.5 | Unit-2 Pre-Launch Advertising Decision<br>2.1,2.2,2.3,2.4,2.5,2.6, 2.7,<br>2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15 |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4,<br>5 | CO.3:To consider the various processes of Promotional Management and the roles of Advertising Agencies and their selection Advertisement budget With Evaluation of Advertising Effectiveness.                | SO3.1<br>SO3.2<br>SO3.3<br>SO3.4<br>SO3.5 | Unit-3 : Promotional Management<br>3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,<br>3.9,3.10,3.11,3.12,3.13,3.14,3.15         |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4,<br>5 | CO.4: To familiarize Personal Selling and its importance while comparing Advertising, personal selling and sales promotion with Methods of Personal Selling.   | SO4.1<br>SO4.2<br>SO4.3<br>SO4.4<br>SO4.5 | Unit-4: Personal Selling<br>4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,<br>4.9,4.10,4.11,4.12,4.13,4.14,<br>4.15            |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4,<br>5 | CO.5: To understand how Sales Management work it's objectives and function, And those factors which can affect sales, Sales forces and it's recruitment;- selection, Training, Compensations and Evaluation. | SO5.1<br>SO5.2<br>SO5.3<br>SO5.4<br>SO5.5 | Unit 5: Sales Managements<br>5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,<br>5.9,5.10,5.11,5.12,5.13,5.14,5.15               |

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**Semester-IV**

|                |  |
|----------------|--|
| Course Code:   | 40MM402  |
| Course Title : | Consumer Behavior  |
| Pre-requisite: | Student should have the Bachelor's degree in Commerce or a related field and they should be familiar about the key aspects of marketing, a vital function of business, psychology or business research methods.  |
| Rationale:     | A study of consumer behavior enables the students to understand, how the marketers analysis motivational factors of consumers buying decisions. Furthermore, the same motive can be utilized in advertising media to stir the desire to make a purchase. |

Course Outcomes:

CO.1: To understand meaning and significance of consumer behaviour along with its determinants. They will get to know about the key difference between consumer Vs buyers' behaviour and also the consumer buying process.

CO.2: To acquire advanced skills in conducting market research to analyze consumer preferences and trends also elaborate the determinates of organisational buying behaviour

CO.3: To understand the meaning and need of motivation for consumer as well as marketers along with its type with dynamic nature of consumer.

CO.4: To evaluate the concept of personality and consumer diversity along with the various theories of personality.

CO.5: To Gain insight into meaning of social class, measurement of social class, lifestyle profile of the social class, social class mobility, affluent and non affluent consumer, selected consumer behaviour application in social class.

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**Scheme of Studies:**

| Board of Study | Course Code | Course Title      | Scheme of studies (Hours/Week) |    |    |    |                                 | Total Credits (C) |
|----------------|-------------|-------------------|--------------------------------|----|----|----|---------------------------------|-------------------|
|                |             |                   | CI                             | LI | SW | SL | Total Study Hours (CI+LI+SW+SL) |                   |
| PCM            | 40MM402     | Consumer behavior | 5                              | 0  | 2  | 1  | 8                               | 5                 |

Legend: CI: Classroom Instruction (Includes different instructional strategies i.e. Lecture(L) and Tutorial (T) and others),  
LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)  
SW: Sessional Work (includes assignment, seminar, mini project etc.),  
SL: Self Learning,  
C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

**Scheme of Assessment: Theory**

| Board of Study | Course Code | Course Title | Scheme of Assessment (Marks)                     |  |                  |                        |                       |                             | End Semester Assessment | Total Marks (PR) |
|----------------|-------------|--------------|--|--|------------------|------------------------|-----------------------|-----------------------------|-------------------------|------------------|
|                |             |              | Progressive Assessment ( PRA )                   |  |                  |                        |                       |                             |                         |                  |
|                |             |              | Class/Home Assignment 5 number 3 marks each (CA) | Class Test 2 (2 best out of 3) 10 marks each | Seminar one (SA) | Class Activity any one | Class Attendance (AT) | Total Marks (CA+CT+SA+CAT+) |                         |                  |
|                |             |              |  |  |                  |                        |                       |                             |                         |                  |



|     |                 |                              |    | (CT) | ) | (C<br>AT) |   | AT) | (ESA) | A+<br>ESA<br>) |
|-----|-----------------|------------------------------|----|------|---|-----------|---|-----|-------|----------------|
| PCM | 40M<br>M40<br>2 | Consu<br>mer<br>behav<br>ior | 15 | 20   | 5 | 5         | 5 | 50  | 50    | 100            |

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**Course-Curriculum Detailing:**

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: To understand meaning and significance of consumer behaviour along with its determinants. They will get to know about the key difference between consumer Vs buyers' behaviour and also the consumer buying process.

Approximate Hours

| Item  | Appx Hrs. |
|-------|-----------|
| CI    | 15        |
| LI    | 0         |
| SW    | 2         |
| SL    | 1         |
| Total | 18        |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)  |
|---|------|---|---|
| SO1.1 Understand the Concept of consumer and customer                             |      | <b>UNIT-1: INTRODUCTION</b><br><br>1.1 Definition of Consumer Behavior<br>1.2 Concept of consumer and customer<br>1.3 Significance of consumer behavior<br>1.4 Determinants of consumer behavior<br>1.5 Consumer behavior Vs Buyers behavior<br>1.6 Characteristics of consumer behavior<br>1.7 Need of studying consumer behavior<br>1.8 Factor affecting consumer buying behavior<br>1.9 Consumer buying process<br>1.10 Strategic Applications of Consumer Behavior<br>1.11 Buyers and Users<br>1.12 Problems faced by marketers due to the dynamic nature of consumer<br>1.13 Motivation factors for consumer buying behavior<br>1.14 How consumer behavior helps to analyze new marketing strategies.<br>1.15 Case studies | 1. Conceptualise the concept of consumer, customer and characteristics of consumer behavior |
| SO1.2 Learns the importance of studying consumer buying behavior and its process. |      |   | 2. differentiate between consumer and buyers behavior                                       |
| SO1.3 Understand the various factors affecting consumer buying decisions.         |      |   |   |
| SO1.4 Evaluate the strategic applications of consumer behavior                    |      |   |   |
| SO1.5. Understand the Strategic Applications of Consumer Behavior                 |      |   |   |

SW-1 Suggested Sessional Work (SW):

- a. Assignments: Explain the need of studying consumer behavior.
- b. Mini Project: Presentation on factors affecting consumer buying decisions
- c. Other Activities (Specify):

CO.2: To acquire advanced skills in conducting market research to analyze consumer preferences and trends also elaborate the determinants of organisational buying behaviour.

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | LI | Classroom Instruction (CI)  | (SL)   |
|---|----|---|--|
| SO2.1 Concept Meaning And definition of organizational behavior                             | .  | <b>UNIT-2 ORGANISATIONAL BUYING BEHAVIOR AND CONSUMER RESEACH</b><br><br>2.1 Concept of organizational buying behavior<br>2.2 Definition of organizational buying behavior<br>2.3 Characteristics of organizational behavior<br>2.4 Determinants of organizational buying behavior<br>2.5 Process of organizational buying behavior<br>2.6 Organizational buying situations<br>2.7 Major influences on business buyers<br>2.8 Consumer Vs Organizational buying behavior<br>2.9 Decision approach and purchase pattern<br>2.10 Factor affecting organizational buying decisions<br>2.11 History of consumer research<br>2.12 Concept of consumer research process<br>2.13 Decision making process<br>2.14 Roles within buying center<br>2.15 B2B buying systems | 1 Research articles and journals in the field of marketing and organizational behavior<br><br>2. Explore case studies related to organizational buying behavior to see real world applications |
| SO2.2 Understanding about process and determinants of organizational buying behavior        |    |   |  |
| SO2.3 Conceptualize about buying center and their roles.                                    |    |   |  |
| SO2.4 Understanding the Concept of B2B and its influence in organizational buying decision. |    |   |  |
| SO2.5. Understanding the Roles within buying center   |    |   |  |

SW-2 Suggested Sessional Work (SW):

- a. Assignments: Prepare report on decision making process of any industry (technology, healthcare etc)
- b. Mini Project: Case study of any new product launched after covid-19
- c. Other Activities (Specify):

CO.3: To understand the meaning and need of motivation for consumer as well as marketers

along with its type with dynamic nature of consumer.

### Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)  |
|---|------|---|---|
| SO3.1 Meaning and concept of motivation   | .    | UNIT-3 CONSUMER NEEDS AND MOTIVATION  |   |
| SO3.2 Understand the need and goals of consumer motivation                          |      | 3.1 Concept and meaning of motivation<br>3.2 Definitions of motivation<br>3.3 Objectives of consumer motivation<br>3.4 Need of consumer motivation<br>3.5 Goals of consumer motivation<br>3.6 Dynamic nature of consumer motivation<br>3.7 Types of consumer needs<br>3.8 Theories of needs<br>3.9 Theories of motivation<br>3.10 Buying motives<br>3.11 Measurement of motives<br>3.12 Motivational research<br>3.13 Measurement of motivational research<br>3.14 Types of motivation<br>3.15 Factors that influencing consumer motivation | 1. Explore psychological theories and understand how these theories apply to consumer behavior and motivation |
| SO3.3 Learn about different needs and motivation theories                           |      |   | 2. Learn about market research techniques, including surveys, interviews and focus group                      |
| SO3.4 Understanding about buying motives and market research and their measurement. |      |   |   |
| SO3.5. Understanding about Buying motives   |      |   |   |

SW-3 Suggested Sessional Work (SW):

- a. Assignments: Discuss the motivational factors that influence the consumer buying decisions
- b. Mini Project: Explore how businesses can balance profit motives with social responsibility.
- c. Other Activities (Specify):

CO.4: To evaluate the concept of personality and consumer diversity along with the various theories of personality.

### Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)   | (SL)   |
|--|------|--|--|
| SO4.1 Understanding about the concept and nature of personality<br><br>SO4.2 Understand the various classical and instrumental theories of personality<br><br>SO4.3 Understanding about consumer person and its implications<br><br>SO4.4 Learning about consumer diversity and consumer emotions and its effects on consumer behavior.<br><br>SO4.5. Understanding about Cattell's list of personality traits |      | <b>UNIT-4 PERSONALITY AND CONSUMER BEHAVIOUR</b><br><br>4.1 Concept of personality<br>4.2 Definition of personality<br>4.3 Nature of personality<br>4.4 Properties of personality in context of consumer behavior<br>4.5 Psychoanalytical theory<br>4.6 Trait theory<br>4.7 Self concept theory<br>4.8 Neo-Freud's theory<br>4.9 Factors that influence personality in consumer behavior<br>4.10 Consumer emotions<br>4.11 Consumer perception and its implications<br>4.12 Consumer Diversity<br>4.13 Concept of self images<br>4.14 Consumer emotions and its uses in advertising<br>4.15 Do personality traits affect consumer behavior | 1. Analyze the case studies, observe real world consumer interactions.<br><br>2. Consider some of the good marketing books and articles. |

**SW-4 Suggested Sessional Work (SW):**

- a. Assignments: Elaborate the various traits of personality (with the references of Cattell's trait of personality).
- b. Mini Project: Design a questionnaire or conduct interviews to gather data on participants personalities and their buying preferences.
- c. Other Activities (Specify):

CO.5: To understand how a marketing perspective is importance in your own personal and professional development.

### Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)   | (SL)  |
|--|------|--|---|
| SO5.1 Understand about the concept of social class along with its measurement<br><br>SO5.2 Understand the concept of reference group and the factors affecting reference group<br><br>SO5.3 Concept of affluent and non-affluent consumers<br><br>SO5.4 Understanding about social class along with status and symbol with the help of case studies<br><br>SO5.5 Understanding about limitations of social class |      | <b>UNIT-5 SOCIAL CLASS &amp; CONSUMER BEHAVIOR</b><br><br>5.1 Concept of social class<br>5.2 Meaning and definition of social class<br>5.3 Characteristics of social class<br>5.4 Measurement of social class<br>5.5 Concept of reference group<br>5.6 Factors affecting reference group<br>5.7 Selected related reference group<br>5.8 Lifestyle profile of social class<br>5.9 Social class mobility<br>5.10 Concept of affluent and non-affluent consumer<br>5.11 limitations of social class<br>5.12 Social class category and consumer behavior<br>5.13 Money and social class<br>5.14 Symbol and status<br>5.15 Case studies | 1. Analyze patterns in how individuals from different social classes make purchasing decisions<br><br>2. Explore academic literature, attend relevant seminars to enhance understanding |

**SW-5 Suggested Sessional Work (SW):**

- a. Assignments: Make a report on impact of social class on consumer behavior.
- b. Mini Project: Prepare a file on elements of social class that put an impact on consumer buying decisions.
- c. Other Activities (Specify):

### Brief of Hours suggested for the Course Outcome

| Course Outcomes   | Class Lecture (CI) | Sessional Work (SW) | Self-Learning (SI) | Total hour (CI+SW+SI) |
|---|--------------------|---------------------|--------------------|-----------------------|
| CO1: To understand meaning and significance of consumer behavior along with its determinants. They will get to know about the key difference between consumer Vs buyers' behavior and also the consumer buying                            | 15                 | 2                   | 1                  | 18                    |
| CO1: To acquire advanced skills in conducting market research to analyze consumer preferences and trends also elaborate the determinates of organizational buying behavior  | 15                 | 2                   | 1                  | 18                    |
| CO1: To understand the meaning and need of motivation for consumer as well as marketers along with its type with dynamic nature of consumer.  | 15                 | 2                   | 1                  | 18                    |
| CO1: To evaluate the concept of personality and consumer diversity along with the various theories of personality.  | 15                 | 2                   | 1                  | 18                    |
| CO5: To Gain insight into meaning of social class, measurement of social class, lifestyle profile of the social class, social class mobility, affluent and non affluent consumer, selected consumer behavior application in social class. | 15                 | 2                   | 1                  | 18                    |
| <b>Total Hours</b>  | <b>75</b>          | <b>10</b>           | <b>05</b>          | <b>90</b>             |

### Suggestion for End Semester Assessment

#### Suggested Specification Table (ForESA)

| CO   | Unit Titles  | Marks Distribution |    |    | Total Marks |
|------|--|--------------------|----|----|-------------|
|      |  | R                  | U  | A  |             |
| CO-1 | To understand meaning and significance of consumer behavior along with its determinants. They will get to know about the key difference between consumer Vs buyers' behavior and also the consumer buying process. | 01                 | 01 | 03 | 05          |
| CO-2 | To acquire advanced skills in conducting   | 01                 | 01 | 03 | 05          |

|       |   |    |    |    |    |
|-------|---|----|----|----|----|
|       | market research to analyze consumer preferences and trends also elaborate the determinates of organisational buying behaviour   |    |    |    |    |
| CO-3  | To understand the meaning and need of motivation for consumer as well as marketers along with its type with dynamic nature of consumer.   | -  | 03 | 10 | 13 |
| CO-4  | To evaluate the concept of personality and consumer diversity along with the various theories of personality.   | -  | 03 | 10 | 13 |
| CO-5  | To Gain insight into meaning of social class, measurement of social class, lifestyle profile of the social class, social class mobility, affluent and non-affluent consumer, selected consumer behaviour application in social class. | 01 | 03 | 10 | 14 |
| Total |   | 03 | 11 | 36 | 50 |

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Consumer Behavior will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming
6. Suggested Learning Resources:

**(a) Books: Phillip Kotler- Marketing management**



**Cos,POs and PSOs Mapping**

**Course Title: M.Com**

**Course Code: 40MM402**

**Course Title: Consumer Behavior**

| Course Outcomes   | Program Outcomes                    |                      |            |   |                      |                                       |   |                 |                   |                                 | Program Specific Outcome                                 |   |  |  |   |
|---|-------------------------------------|----------------------|------------|---|----------------------|---------------------------------------|---|-----------------|-------------------|---------------------------------|--|---|--|--|---|
|   | PO1                                 | PO2                  | PO3        | PO4                                     | PO                   | PO6                                   | PO7                                       | PO              | PO9               | PO1                             | PSO 1  | PSO 2   | PSO 3  | PSO 4  | PSO 5   |
|   | Commerce and business-related areas | Solving the problems | Profession | Start-ups and entrepreneurial ventures: | Leadership qualities | Communication through different modes | Advance research in the field of commerce | Decision making | Pathways programs | Environment and sustainability: | Paraphrase the field of E Commerce and digital platforms | Articulate in the area of corporate sectors and its operations. | Enhance the skills of Entrepreneurial attitude and create an impact on social life | Demonstrate knowledge in setting up e-commerce platforms | Design the system and processes essentially required for e-commerce |
| CO.1 To understand meaning and significance of consumer behavior along with its determinants. They will get to know about the key difference between consumer Vs buyers' behavior and also the consumer buying process. | 3                                   | 2                    | 1          | 1                                       | 1                    | 3                                     | 3   | 2               | 1                 | 1                               | 3  | 3   | 2  | 2  | 1   |
| CO.2: To acquire advanced skills in conducting market research to analyze   | 3                                   | 2                    | 1          | 1                                       | 1                    | 3                                     | 3   | 2               | 1                 | 1                               | 2  | 3   | 1  | 1  | 1   |

|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| consumer preferences and trends also elaborate the determinates of organisational buying behaviour  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO.3: To understand the meaning and need of motivation for consumer as well as marketers along with its type with dynamic nature of consumer. | 3 | 2 | 1 | 2 | 1 | 3 | 3 | 2 | 2 | 1 | 3 | 3 | 2 | 1 | 1 |
| CO.4: To evaluate the concept of personality and consumer diversity along with the various theories of personality.                           | 3 | 2 | 1 | 3 | 1 | 3 | 3 | 2 | 1 | 1 | 3 | 3 | 2 | 1 | 1 |

|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CO.5: To Gain insight into meaning of social class, measurement of social class, lifestyle profile of the social class, social class mobility, affluent and non affluent consumer, selected consumer behaviour application in social class. | 3 | 2 | 1 | 1 | 1 | 2 | 3 | 3 | 1 | 1 | 1 | 2 | 3 | 1 | 1 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

Legend:1–Slight (Low),2–Medium, 3–High

**Course Curriculum Map:**

| POs &PSOs No.                                  | Cos No. & Titles  | SOs No.                                   | (LI) |
|--|---|---|------|
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.1 To understand meaning and significance of consumer behavior along with its determinants. They will get to know about the key difference between consumer Vs buyers' behavior and also the consumer buying process.                     | SO1.1<br>SO1.2<br>SO1.3<br>SO1.4<br>SO1.5 |      |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.2: To acquire advanced skills in conducting market research to analyze consumer preferences and trends also elaborate the determinates of organizational buying behaviour  | SO2.1<br>SO2.2<br>SO2.3<br>SO2.4<br>SO2.5 |      |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.3: To understand the meaning and need of motivation for consumer as well as marketers along with its type with dynamic nature of consumer.   | SO3.1<br>SO3.2<br>SO3.3<br>SO3.4<br>SO3.5 |      |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.4: To evaluate the concept of personality and consumer diversity along with the various theories of personality.   | SO4.1<br>SO4.2<br>SO4.3<br>SO4.4<br>SO4.5 |      |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.5: To Gain insight into meaning of social class, measurement of social class, lifestyle profile of the social class, social class mobility, affluent and non affluent consumer, selected consumer behaviour application in social class. | SO5.1<br>SO5.2<br>SO5.3<br>SO5.4<br>SO5.5 |      |

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**Semester-IV**

Course Code: 40MM404

Course Title: International Marketing

Pre-requisite: Student should learn about the key aspects of International Marketing, a vital function of International Marketing. Which include Export Organization: and pricing, Direct Trading and Indirect Trading, Export credit WTO and SAARC

Rationale: Students learn about the key aspects of International Marketing, a vital function of International Marketing and nature concept of Export and also importance and functioning of world trade organisations and SAARC.

Course Outcomes:

CO.1: Understand the role of International Marketing and International Marketing Environment – Internal and External, International Market. Orientation Identification and selection of international markets.

CO.2: State the meaning, Nature and significance of Export Organization and Overseas Product Development Methods, of Pricing, price quotation.

CO.3: To consider the significance of Direct Trading and Indirect Trading and Methods of Payment in international Marketing mainly helps in the survival and growth of an organisation and equips it to meet various challenges.

CO.4: To familiarize Export creditor the provision for appropriate financial resources is an essential requirement for any Organisation's success and directing process. Influencing factors Methods of Export Credit and Finance in India and Risk in Export.

CO.5: To understand Export and Import Procedure and Documentation in Foreign trade, Bilateral and Multilateral Trade Agreements, Role of SAARC, Role of WTO in Foreign Trade.

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**Scheme of Studies:**

| Course category | Course Code | Course Title            | Scheme of studies (Hours/Week) |    |    |    |                                 | Total Credits (C) |
|-----------------|-------------|-------------------------|--------------------------------|----|----|----|---------------------------------|-------------------|
|                 |             |                         | CI                             | LI | SW | SL | Total Study Hours (CI+LI+SW+SL) |                   |
| PCM             | 40MM404     | International Marketing | 5                              | 0  | 2  | 1  | 8                               | 5                 |

Legend: CI: Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),  
 LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)  
 SW: Sessional Work (includes assignment, seminar, mini project etc.),  
 SL: Self Learning,  
 C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

**Scheme of Assessment: Theory**

| Course structure | Course Code | Course Title | Scheme of Assessment (Marks)                                  |  |                         |                                     |                              |                   |             | End Semester Assessment | Total Marks |
|------------------|-------------|--------------|---|--|-------------------------|-------------------------------------|------------------------------|-------------------|-------------|-------------------------|-------------|
|                  |             |              | Progressive Assessment ( PRA )                                |  |                         |                                     |                              |                   | Total Marks |                         |             |
|                  |             |              | Class/Homework Assignment<br>5 number<br>3 marks each<br>(CA) | Class Test 2<br>(2 best out of 3)<br>10 marks each<br>(CT) | Seminar one<br><br>(SA) | Class Activity any one<br><br>(CAT) | Class Attendance<br><br>(AT) | (CA+CT+SA+CAT+AT) |             |                         |             |
|                  |             |              |   |  |                         |                                     |                              |                   |             | (PRA +)                 |             |



|     |                 |  |    |    |   |   |   |    |       |      |
|-----|-----------------|--|----|----|---|---|---|----|-------|------|
|     |                 |  |    |    |   |   |   |    | (ESA) | ESA) |
| PCM | 40M<br>M40<br>4 | Intern<br>ationa<br>l<br>Mark<br>eting | 15 | 20 | 5 | 5 | 5 | 50 | 50    | 100  |

**AKS University**  
**Faculty of Commerce and financial studies**  
**Department of Commerce**  
**Curriculum of M.Com.**  
**(Revised as on 01.08.2023)**

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Understand the role of International Marketing and International Marketing Environment – Internal and External, International Market. Orientation Identification and selection of international market

**Approximate Hours**

| Item  | Appx Hrs. |
|-------|-----------|
| CI    | 15        |
| LI    | 0         |
| SW    | 2         |
| SL    | 1         |
| Total | 18        |

| Session Outcomes (SOs)   | (LI ) | Classroom Instruction (CI)  | (SL)  |
|--|-------|---|---|
| SO1.1 Understand the Evolution and features of international Marketing |       | Unit 1: International Marketing:<br>1.1 Meaning of international Marketing,<br>1.2 Scope of international Marketing<br>1.3 Nature of international Marketing<br>1.4 Significance of International Marketing<br>1.5 International Marketing Environment–<br>1.6 Internal and External environment of international Marketing<br>1.7 International Market.<br>1.8 Orientation Identification<br>1.9 Selection of Foreign market,<br>1.10 Functions of Export manager<br>1.11 Qualities of an Export Manager.<br>1.12 Importance of analysing internal and external environment<br>1.13 Procedure of selection of foreign market<br>1.14 Rights and duties of Export manager<br>1.15 Factors of External environment | 1.To know the problems that International Marketing face<br><br>2. Students use to know Functions of Export manager |
| SO1.2 Learns the importance and nature of international Marketing      |       |   |   |
| SO1.3 Understand International Marketing Environment                   |       |   |   |
| SO1.4 Understand the Functions of Export manager                       |       |   |   |
| SO1.5 Understand Selection of Foreign market                           |       |   |   |

SW-1 Suggested Sessional Work (SW):

a. Assignments: Advantages of international Business

b. Mini Project: How Export is helpful in Developing countries like India.

CO.2: State the meaning, Nature and significance of Export Organization and Overseas Product Development Methods, of Pricing, price quotation.

**Approximate Hours**

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)   | (SL)   |
|---|------|--|--|
| SO2.1 Concept Meaning & terminology of Export Organization                                      | .    | Unit 2 Export Organization: and pricing  | 1.It enables them to diagnose and analyse the problem, related to overseas product pricing<br><br>2.It converts Classroom instruction into practice. |
| SO2.2 Understanding about Types of Export Organization And Overseas Product Development concept |      | 2.1 Export Organization: Meaning<br>2.2 factors that can affect Export Organization<br>2.3 Types of Export Organization<br>2.4 Overseas Product Development concept<br>2.5 Methods of overseas product development |  |
| SO2.3 Conceptualize pricing of overseas product and factors of overseas product development,    |      | 2.6 Pricing of overseas product and<br>2.7 Factors of overseas product development,<br>2.8 Methods of Pricing,<br>2.9 Price quotation  |  |
| SO2.4 Understanding the Process of overseas product development                                 |      | 2.1 Factors that can affect pricing<br>2.11 Importance of pricing quotation  |  |
| SO2.5 Understand the concept of Pricing Quotation   |      |  |  |

|  |  |   |  |
|--|--|---|--|
|  |  | 2.12 Process of Pricing<br>2.13 Process of product development<br>2.14 Functions of Export Organization<br>2.15 Difficulties of Export Organization |  |
|--|--|---|--|

SW-2 Suggested Sessional Work (SW):

- a. Assignments: Pricing process of any Organisation. And factors affecting Pricing
- b. Mini Project: Case study of any overseas product development Strategic framing process.

CO.3: To consider the significance of Direct Trading and Indirect Trading and Methods of Payment in international Marketing mainly helps in the survival and growth of an organisation and equips it to meet various challenges.

**Approximate Hours**

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)   |
|---|------|---|--|
| SO3.1 Meaning and concept of Direct Trading and Indirect Trading<br><br>SO3.2 Understand the various methods of Indirect Trading and Direct trading<br><br>SO3.3 Learn about Method of Payment in | .    | Unit 3 Direct Trading and Indirect Trading:<br><br>3.1 Meaning of Direct Trading<br><br>3.2 Meaning of Indirect Trading<br><br>3.3 Methods of Direct trading<br><br>3.4 Methods of Indirect Trading<br><br>3.5 Method of Payment in | 1. Students are able to analyse the direct and indirect trading process and Concept. |

|   |  |  |
|---|--|--|
| <p>international Marketing</p> <p>SO3.4 Understanding about the function of Direct and indirect trading</p> <p>SO3.5 Understanding about Objectives of Indirect Trading</p> | <p>international Marketing.</p> <p>3.6 process of payment in international Marketing</p> <p>3.7 Function of Direct trading</p> <p>3.8 Function of Indirect Trading</p> <p>3.9 Objectives of direct trading</p> <p>3.10 Objectives of Indirect Trading</p> <p>3.11 Importance of Direct Trading</p> <p>3.12 Importance of indirect Trading</p> <p>3.13 Principles of trading Market</p> <p>3.14 Rules of trading</p> <p>3.15 Methods of trading</p> |  |
|---|--|--|

SW-3 Suggested Sessional Work (SW):

- a. Assignments: Discuss Meaning and methods of Direct and indirect trading
- b. Mini Project: Comparative study of Method of Payment in international Marketing

CO.4: To familiarize Export creditor the provision for appropriate financial resources is an essential requirement for any Organisation's success and directing process. Influencing factors Methods of Export Credit and Finance in India and Risk in Export.

#### Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)   | (SL)   |
|---|------|--|--|
| <p>SO4.1 Understanding about the concept and need of Export credit</p> <p>SO4.2 Understand the various sources of Export credit</p> <p>SO4.3 Understanding about Role of the Export Credit Guarantee, Corporation of India Limited,</p> <p>SO4.4 Understanding about Export-Import Bank of India</p> <p>SO4.5 Understanding about Importance of Export credit</p> |      | <p>Unit 4 Export Credit:</p> <p>4.1 Export Credit: Meaning,</p> <p>4.2 Nature of Export credit,</p> <p>4.3 Influencing factors of Export credit</p> <p>4.4 Significance of Export credit,</p> <p>4.5 Methods of Export Credit and Finance in India.</p> <p>4.6 Risk in Export Trade,</p> <p>4.7 Role of the Export Credit Guarantee, Corporation of India Limited,</p> <p>4.8 the Export-Import Bank of India</p> <p>4.9 Functioning of EXIM Bank</p> <p>4.10 Importance of Export credit</p> <p>4.11 Importance of EXIM Bank</p> <p>4.12 Various source of Export credit</p> <p>4.13 Various International Organization which are providing Export credit</p> <p>4.14 Role and function of International Organization which are providing Export credit</p> <p>4.15 Features of Export credit</p> | <p>1. Students are able to analyse the process of Export-Import Bank</p> <p>2. Students Develops Knowledge about Export credit Process</p> |

SW-4 Suggested Sessional Work (SW):

- a. Assignments: Elaborate the components of Export-Import Bank of India.
- b. Mini Project: Visit an Export Organization and identify their source of credit

CO.5: To understand Export and Import Procedure and Documentation in Foreign trade, Bilateral and Multilateral Trade Agreements, Role of SAARC, Role of WTO in Foreign Trade.

**Approximate Hours**

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)                                       | (LI) | Classroom Instruction (CI)                                      | (SL)  |
|--|------|---|---|
| SO5.1 Understand about the concept of Export and import      |      | Unit 5 Export & Import and WTO                                  | 1. Students are able to compare Role of WTO and SAARC   |
| SO5.2 Concept of Bilateral and Multilateral Trade Agreements |      | 5.1 Export and Import Procedure                                 | 2. Students are able to Know how WTO maintained coordination between developing and developed countries |
| SO5.3 Familiarize with WTO and its function                  |      | 5.2 Documentation in Foreign trade,                             |   |
| SO5.4 Understanding about SAARC, its Function and role.      |      | 5.3 Bilateral and Multilateral Trade Agreements, Its meaning, _ |   |
| SO5.5 Understanding about Function of WTO                    |      | 5.4 Objective of bilateral trade                                |   |
|  |      | 5.5 Objective of Multilateral Trade                             |   |
|  |      | 5.6 Types of Multilateral Trade                                 |   |
|  |      | 5.7 Significance of Multilateral Trade                          |   |
|  |      | 5.8 Types of bilateral trade                                    |   |
|  |      | 5.9 Meaning and role of WTO in Foreign Trade                    |   |
|  |      | 5.10 Function of WTO  |   |
|  |      | 5.11 Meaning of SAARC   |   |



|  |  |  |  |
|--|--|--|--|
|  |  | 5.12 Function of SAARC<br>5.13 Importance of SAARC for developing countries<br>5.14 Developing countries and international organisations<br>5.15. Importance of bilateral trade and multilateral trade |  |
|--|--|--|--|

SW-5 Suggested Sessional Work (SW):

- a. Assignments: Benefits of Coordination Maintained by WTO Between Different countries
- b. Mini Project: Prepare a report how WTO work

#### Brief of Hours suggested for the Course Outcome

| Course Outcomes  | Class Lecture (Cl) | Sessional Work (SW) | Self-Learning (Sl) | Total hour (Cl+SW+ Sl) |
|--|--------------------|---------------------|--------------------|------------------------|
| CO.1: Understand the role of International Marketing and International Marketing Environment – Internal and External, International Market. Orientation Identification and selection of international markets.   | 15                 | 2                   | 1                  | 18                     |
| CO.2: State the meaning, Nature and significance of Export Organization and Overseas Product Development Methods, of Pricing, price quotation  | 15                 | 2                   | 1                  | 18                     |
| CO.3: To consider the significance of Direct Trading and Indirect Trading and Methods of Payment in international Marketing mainly helps in the survival and growth of an organisation and equips it to meet various challenges.                               | 15                 | 2                   | 1                  | 18                     |
| CO.4: To familiarize Export creditor the provision for appropriate Financial resources is an essential requirement for any Organisation's success and directing process .Influencing factors Methods of Export Credit and Finance in India and Risk in Export. | 15                 | 2                   | 1                  | 18                     |
| CO.5: To understand Export Import Procedure and Documentation in Foreign trade, Bilateral and Multilateral Trade Agreements, Role of SAARC, Role of WTO in Foreign Trade   | 15                 | 2                   | 1                  | 18                     |
| Total Hours  | 75                 | 10                  | 05                 | 90                     |

**Suggestion for End Semester Assessment**  
**Suggested Specification Table (For ESA)**

| CO    | Unit Titles  | Marks Distribution |    |    | Total Marks |
|-------|--|--------------------|----|----|-------------|
|       |  | R                  | U  | A  |             |
| CO-1  | CO.1: Understand the role of International Marketing and International Marketing Environment – Internal and External, International Market. Orientation Identification and selection of international markets.   | 01                 | 01 | 03 | 05          |
| CO-2  | CO.2: State the meaning, Nature and significance of Export Organization and Overseas Product Development Methods, of Pricing, price quotation  | 01                 | 01 | 03 | 05          |
| CO-3  | CO.3: To consider the significance of Direct Trading and Indirect Trading and Methods of Payment in international Marketing mainly helps in the survival and growth of an organisation and equips it to meet various challenges.                               | 01                 | 04 | 08 | 13          |
| CO-4  | CO.4: To familiarize Export creditor the provision for appropriate Financial resources is an essential requirement for any Organisation's success and directing process. Influencing factors Methods of Export Credit and Finance in India and Risk in Export. | 02                 | 05 | 06 | 13          |
| CO-5  | CO.5: To understand Export and Import Procedure and Documentation in Foreign trade, Bilateral and Multilateral Trade Agreements, Role of SAARC, Role of WTO in Foreign Trade   | 01                 | 05 | 08 | 14          |
| Total |  | 06                 | 16 | 28 | 50          |

Legend: R: Remember, U: Understand, A: Apply  
The end of semester assessment for International Marketing will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks.  
Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

| S. No. | Title   | Author              | Publisher                  | Edition & Year |
|--------|---|---------------------|----------------------------|----------------|
| 1      | International marketing                         | Dr. Shalini Agrawal | Sahitya Bhawan Publication |                |
| 2      | International marketing                         | Rakesh Mohan Joshi  | Oxford                     |                |
| 3      | Lecture note provided by Department of Commerce |                     |                            |                |

**Cos, POs and PSOs Mapping**

**Course Title: M. Com**

**Course Code : 40MM404**

**Course Title: International Marketing**

| Course Outcomes  | Program Outcomes                    |                      |            |  |                      |                                       |   |                 |                   |                                 | Program Specific Outcome |   |  |  |   |
|--|-------------------------------------|----------------------|------------|--|----------------------|---------------------------------------|---|-----------------|-------------------|---------------------------------|--------------------------|---|--|--|---|
|  | PO1                                 | PO2                  | PO3        | PO4                                    | PO5                  | PO6                                   | PO7                                       | PO8             | PO9               | PO10                            | PSO1                     | PSO2  | PSO3   | PSO4   | PSO5  |
|  | Commerce and business-related areas | Solving the problems | Profession | Start-ups and entrepreneurial ventures | Leadership qualities | Communication through different modes | Advance research in the field of commerce | Decision making | Pathways programs | Environment and sustainability: | Paraphrase the f         | Articulate in the area of corporate sectors and its operations. | Enhance the skills of Entrepreneurial attitude and create an impact on social life | Demonstrate knowledge in setting up e-commerce platforms | Design the system and processes essentially required for e-commerce |
| CO.1: Understand the role of International Marketing and International Marketing Environment – Internal and External, International Market. Orientation Identification and selection of international markets. | 2                                   | 3                    | 2          | 2                                      | 2                    | 2                                     | 1   | 2               | 1                 | 1                               | 1                        | 2   | 2  | 2  | 1   |
| CO.2: State the meaning, Nature and significance of Export Organization and Overseas Product Development Methods, of Pricing, price quotation  | 3                                   | 3                    | 1          | 3                                      | 3                    | 2                                     | 1   | 3               | 1                 | 1                               | 1                        | 1   | 2  | 2  | 1   |

|  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CO.3: To consider the significance of Direct Trading and Indirect Trading and Methods of Payment in international Marketing mainly helps in the survival and growth of an organisation and equips it to meet various challenges.                               | 3 | 3 | 1 | 3 | 3 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |
| CO.4: To familiarize Export creditor the provision for appropriate Financial resources is an essential requirement for any Organisation's success and directing process. Influencing factors Methods of Export Credit and Finance in India and Risk in Export. | 3 | 3 | 1 | 3 | 2 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |
| CO.5: To understand Export and Import Procedure and Documentation in Foreign trade, Bilateral and Multilateral Trade Agreements, Role of SAARC, Role of WTO in   | 3 | 3 | 1 | 1 | 1 | 2 | 1 | 3 | 1 | 2 | 1 | 1 | 2 | 2 | 1 |

|               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Foreign Trade |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

Cos, POs and PSOs Mapping

Course Title: M. Com

Course Code: 40MM404

Course Title: International Marketing

Legend: 1–Slight (Low), 2–Medium, 3–High

**Course Curriculum Map**

| POs &PSOs No.                                  | Cos No.& Titles  | SOs No.   | (LI) | Classroom Instruction (CI)   | Self-Learning (SL) |
|--|--|---|------|--|--------------------|
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.1: Understand the role of International Marketing and International Marketing Environment – Internal and External, International Market. Orientation Identification and selection of international markets. | SO1.<br>1<br>SO1.<br>2<br>SO1.<br>3<br>SO1.<br>4<br>SO1.<br>5 |      | Unit 1:<br>1.1,1.2,1.3,1.4,1.5,1.6,1.7,<br>1.8,1.9,1.10,1.11,1.12,1.13<br>,1.14,<br>1.15 |                    |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.2: State the meaning , Nature and significance of Export Organization and Overseas Product Development Methods, of Pricing, price quotation   | SO2.<br>1<br>SO2.<br>2<br>SO2.<br>3<br>SO2.<br>4<br>SO2.<br>5 |      | Unit-2:<br>2.1,2.2,2.3,2.4,2.5,2.6,<br>2.7,2.8,2.9,2.10,2.11,2.12,<br>2.13,2.14,2.15,    |                    |

|   |  |   |  |  |  |
|---|--|---|--|--|--|
| PO1,2,3,4,<br>5,6<br>7,8,9,10,<br><br>PSO 1,2, 3,<br>4, 5 | CO.3: To consider the significance of Direct Trading and Indirect Trading and Methods of Payment in international Marketing mainly helps in the survival and growth of an organisation and equips it to meet various challenges.                               | SO3.1<br>SO3.2<br>SO3.3<br>SO3.4<br>SO3.5 |  | Unit<br>3.1,3.2,3.3,3.4,3.5,3.6,3.7,<br>3.8,3.9,3.10,3.11,13.12,3.<br>13,3.14,3.15,      |  |
| PO1,2,3,<br>4,5,6<br>7,8,9,10,<br><br>PSO 1,2,<br>3, 4, 5 | CO.4: To familiarize Export creditor the provision for appropriate Financial resources is an essential requirement for any Organisation's success and directing process. Influencing factors Methods of Export Credit and Finance in India and Risk in Export. | SO4.1<br>SO4.2<br>SO4.3<br>SO4.4<br>SO4.5 |  | Unit-4:<br>4.1,4.2,4.3,4.4,4.5,4.6,<br>4.7,4.8,4.9,4.10,4.11,4.<br>.12,4.13,4.14,4.15    |  |
| PO1,2,3,<br>4,5,6<br>7,8,9,10,<br>PSO 1,2,<br>3, 4, 5     | CO.5: To understand Export and Import Procedure and Documentation in Foreign trade, Bilateral and Multilateral Trade Agreements, Role of SAARC, Role of WTO in Foreign Trade   | SO5.1<br>SO5.2<br>SO5.3<br>SO5.4<br>SO5.5 |  | Unit 5:<br>5.1,5.2,5.3,5.4,5.<br>5,5.6,5.7,5.8,5.9,<br>5.10,5.11,5.12,5.<br>13,5.14,5.15 |  |

Curriculum Development Team:

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**(Revised as on (01.08.2023))**

**Semester-IV**

Course Code: 40MM403

Course Title: Rural and Agricultural marketing

Pre-requisite: Student should learn about the key aspects of Rural and Agricultural marketing which includes Market Management and channel strategy And Regulated market, genesis of regulated market in India with Marketing of Farm Products: Packaging- Packing and packaging, packing material.

Rationale: Students learn about the key aspects of Rural and Agricultural marketing, a vital function of Rural marketing. Topics they study includes Market Management, marketing research, Regulated market, professional selling, marketing strategies and sales management. Students will be able to understand selling as a career and what it takes to be a successful Rural and Agricultural marketing.

Course Outcomes:

CO.1: To understand the role of image of Indian Rural marketing and approach to rural market of India rural consumer and demand dimensions and market segmentation.

CO.2: To learn the vital role of Agriculture marketing: Concept, nature, scope and subject matter, classification of agricultural product and their differences with manufactured goods, Agriculture market.

CO.3: To consider the various Market Management and channel strategy: Modern marketing management and agricultural products, structured organized market, commodity exchange and produce exchange, cash market.

CO.4: To familiarize Regulation of market: Regulated market, genesis of regulated market in India , limitations in present marketing regulation, advantages and limitations of regulated market.

CO.5: To understand Marketing of Farm Products: Packaging- Packing and packaging, packing material, Transportation advantage, means of transport and transportation cost grading and standardization

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**(Revised as on (01.08.2023))**

**Scheme of Studies**

| Course Category | Course Code | Course Title                     | Scheme of studies (Hours/Week) |    |    |    |                                 | Total Credits (C) |
|-----------------|-------------|----------------------------------|--------------------------------|----|----|----|---------------------------------|-------------------|
|                 |             |                                  | CI                             | LI | SW | SL | Total Study Hours (CI+LI+SW+SL) |                   |
| PCM             | 40MM403     | Rural and Agricultural marketing | 5                              | 0  | 2  | 1  | 8                               | 5                 |

Legend: CI: Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),  
 LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)  
 SW: Sessional Work (includes assignment, seminar, mini project etc.),  
 SL: Self Learning,  
 C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

| Course Category | Course Code | Course Title | Scheme of Assessment (Marks)                              |  |                     |                        |                          |                                 |  | End Semester Assessment | Total Marks |
|-----------------|-------------|--------------|---|--|---------------------|------------------------|--------------------------|---------------------------------|--|-------------------------|-------------|
|                 |             |              | Progressive Assessment (PRA)                              |  |                     |                        |                          |                                 |  |                         |             |
|                 |             |              | Class/Home Assignment<br>5 number<br>3 marks each<br>(CA) | Class Test 2<br>(2 best out of 3)<br>10 marks each | Seminar one<br>(SA) | Class Activity any one | Class Attendance<br>(AT) | Total Marks<br>(CA+CT+SA+CAT+A) |  |                         |             |
|                 |             |              |   |  |                     |                        |                          |                                 |  |                         |             |

|     |                 |   |    | (CT) |   | (CA<br>T) |   | T) |    | (PRA<br>+<br>ESA) |
|-----|-----------------|---|----|------|---|-----------|---|----|----|-------------------|
| PCM | 40M<br>M40<br>3 | Rural<br>and<br>Agricu<br>ltural<br>market<br>ing | 15 | 20   | 5 | 5         | 5 | 50 | 50 | 100               |

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**Course-Curriculum Detailing:**

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: To understand the role of image of Indian Rural marketing and approach to rural market of India rural consumer and demand dimensions and market segmentation.

Approximate Hours

| Item  | Appx Hrs. |
|-------|-----------|
| CI    | 15        |
| LI    | 0         |
| SW    | 2         |
| SL    | 1         |
| Total | 18        |

| Session Outcomes (SOs)   | LI | Classroom Instruction (CI)                 | (SL)  |
|--|----|--|---|
| SO1.1 Understand the Concept of Rural marketing and scope of Rural marketing           |    | Unit 1: Unit-1 Rural marketing             |   |
| SO1.2 Learns the importance and types of Rural marketing                               |    | 1.1 Meaning of Rural marketing             | 1. Basic terminology because Rural marketing is necessary |
| SO1.3 Understand how Channel of distribution Works                                     |    | 1.2 image of Indian Rural marketing        |   |
| SO1.4 Understand Physical distribution, Marketing communication and Product Management |    | 1.3 Approach to rural market of India      | 2. Various new Approach to rural market of India          |
| SO1.5. Understand Market segmentation  |    | 1.4 Rural consumer                         |   |
|  |    | 1.5 Demand dimensions                      |   |
|  |    | 1.6 Market segmentation                    |   |
|  |    | 1.7 Channel of distribution                |   |
|  |    | 1.8 Physical distribution,                 |   |
|  |    | 1.9 Product Management,                    |   |
|  |    | 1.10 Marketing communication               |   |
|  |    | 1.11 Sales force tasks                     |   |
|  |    | 1.12 Types of Channels of distribution     |   |
|  |    | 1.13 Effect of Effective communication     |   |
|  |    | 1.14 Approach of Product Management        |   |
|  |    | 1.15 Factor that can affect Rural consumer |   |

SW-1 Suggested Sessional Work (SW):

a. Assignments: Advantages and disadvantage of Rural marketing

b. Mini Project: Make list of Channel of distribution

CO.2: To learn the vital role of Agriculture marketing: Concept, nature, scope and subject matter, classification of agricultural product and their differences with manufactured goods, Agriculture market.

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)   |
|---|------|---|--|
| SO2.1 Concept, Meaning & terminology of Agriculture marketing                                       | .    | Unit-2 Agricultural marketing<br>2.1 Meaning of Agriculture marketing<br>2.2 Concept of Agricultural marketing<br>2.3 Nature of Agricultural marketing,<br>2.4 scope of Agricultural marketing  | 1. Indepth knowledge Agriculture marketing                         |
| SO2.2 Understanding Advantages of Nature of Agricultural marketing, scope of Agricultural marketing |      | 2.5 Subject matter of Agricultural marketing<br>2.6 Classification of agricultural producer<br>2.7 Differences between manufactured goods and Agriculture goods,<br>2.8 Agriculture market: Meaning,<br>2.9 components of Agriculture Market, | 2. Advantages Agriculture market: components of Agriculture Market |
| SO2.3 Understand components of Agriculture Market, Dimensions of Agriculture Market                 |      | 2.10 Dimensions of Agriculture Market and<br>2.11 classification of Agriculture market<br>2.12 Meaning of Market structure<br>2.13 Dynamic of market structure,<br>2.14 components of market structure  |  |
| SO2.4 Understanding the Differences between   |      | 2.15 Market forces.   |  |

|  |  |  |  |
|--|--|--|--|
| manufactured goods and Agriculture goods.<br>SO2.5. Understanding the Dynamic of market structure, |  |  |  |
|--|--|--|--|

SW-2 Suggested Sessional Work (SW):

- a. Assignments: Advantages of Agriculture marketing.
- b. Mini Project: Which mode of media is more effective in Agriculture marketing

CO.3: To consider the various Market Management and channel strategy: Modern marketing management and agricultural products, structured organized market, commodity exchange and produce exchange, cash market.

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | LI | Classroom Instruction (CI)   | (SL)  |
|---|----|--|---|
| SO3.1 Meaning and concept of Market Management channel strategy                 | .  | Unit-3 Market Management and channel strategy                                | 1.Process of effective Agricultural products marketing policies<br><br>2. Evaluation of Modern marketing management |
| SO3.2 Understand various factors that Affect Modern marketing management        |    | 3.1 Meaning of Market Management   |   |
| SO3.3 Learn about 5structured organized market                                  |    | 3.2 channel strategy   |   |
| SO3.4 Understanding about Ethical issues related to Modern marketing management |    | 3.3 Modern marketing management  |   |
|   |    | 3.4 Agricultural products,   |   |
|   |    | 3.5structured organized market,  |   |
|   |    | 3.6 commodity exchange   |   |
|   |    | 3.7 Produce exchange,  |   |
|   |    | 3.8 cash market,   |   |
|   |    | 3.9 forward dealing,   |   |
|   |    | 3.10 market, speculative market, channel ID distribution for consumers goods |   |

|   |  |  |  |
|---|--|--|--|
| SO3.5. Understanding about forward dealing, |  | 3.11 Agricultural consumer goods<br>3.12 Agricultural raw materials.<br>3.13 Importance of modern Marketing Management<br>3.14 Components of cash market<br>3.15 Channel of distribution for Agriculture goods |  |
|---|--|--|--|

SW-3 Suggested Sessional Work (SW):

a. Assignments: Process of effective Agricultural marketing

b. Mini Project: Agricultural marketing

Strategies of any Agricultural product

CO.4: To familiarize Regulation of market: Regulated market, genesis of regulated market in India , limitations in present marketing regulation, advantages and limitations of regulated market

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI ) | Classroom Instruction (CI)   | (SL)   |
|---|-------|--|--|
| SO4.1 Understanding about the concept and need of Regulation of market<br><br>SO4.2 Understand the Genesis of regulated market in India<br><br>SO4.3 Understanding about limitations in present marketing regulation, advantages of marketing regulation<br><br>SO4.4 Understanding about those factors which can affect Organization |       | Unit-4 Regulation of Market<br><br>4.1 Meaning of Regulation of market<br><br>4.2 Regulated market,<br><br>4.3 Genesis of regulated market in India,<br><br>4.4 Limitations in present marketing regulation,<br><br>4.5 Advantages of marketing regulation<br><br>4.6 Limitations of regulated market,<br><br>4.7 Organization of regulated market,<br><br>4.8 Future of regulated market in India.<br><br>4.9 MRTP Act<br><br>4.10 Competition Act in India | 1. Difference between MRTP Act<br>Competition Act in India<br><br><br><br><br><br><br><br><br><br>2. Future of regulated market in India |



|   |  |  |  |
|---|--|--|--|
| SO4.5. Understanding about Advantages of marketing regulation |  | 4.11 Methods of regulation of market<br>4.12 Objective of Market regulation<br>4.13 Comparison between regulated market and non-regulated market<br>4.14 Advantages of marketing regulation<br>4.15 Conclusion |  |
|---|--|--|--|

SW-4 Suggested Sessional Work (SW):

- a. Assignments: Elaborate the components of Regulation of market
- b. Mini Project: Suppose you are a personal seller, what are you strategies to sell products on regulated market

CO.5: To understand Marketing of Farm Products: Packaging- Packing and packaging, packing material, Transportation advantage, means of transport and transportation cost grading and standardization-

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | LI | Classroom Instruction (CI)  | (SL)  |
|---|----|---|---|
| SO5.1 Understand about Marketing of Farm Products and Packaging material<br><br>SO5.2 Concept of Transportation and means transportations<br><br>SO5.3 Grading and standardization of Product |    | Unit-5 Marketing of Farm Products<br><br>5.1 Meaning of Marketing of Farm Products<br>5.2 Packaging- Packing and packaging,<br>5.3 Packaging material,<br>5.4 Transportation advantage,<br>5.5 means of transport<br>5.6 transportation cost<br>5.7 grading and standardization- Meaning, | 1 How sales management increase efficiency while using transportations and warehousing<br><br>2. Type of grading and standardization, |

|   |  |   |                              |
|---|--|---|------------------------------|
| SO5.4 Understanding about labeling and specification, And storage and warehousing |  | 5.8 type of grading and standardization<br>5.9 criteria,<br>5.10 labelling and specification,<br>5.11 storage and warehousing<br>5.12 Modes of transportations<br>5.13 Importance of Transportation<br>5.14 Importance of warehousing<br>5.15 Importance of Packaging | labelling and specification, |
| SO5.5. Understanding about Importance of Packaging                                |  |   |                              |

SW-5 Suggested Sessional Work (SW):

- a. Assignments: Benefits of storage and warehousing
- b. Mini Project: Flipkart Marketing of Farm Products

| Course Outcomes   | Class Lecture (Cl) | Sessional Work (SW) | Self-Learning (Sl) | Total hour (Cl+SW+ Sl) |
|---|--------------------|---------------------|--------------------|------------------------|
| CO.1: To understand the role of image of Indian Rural marketing and approach to rural market of India rural consumer and demand dimensions and market segmentation.   | 15                 | 2                   | 1                  | 18                     |
| CO.2: To learn the vital role of Agriculture marketing: Concept, nature, scope and subject matter, classification of agricultural product and their differences with manufactured goods, Agriculture market.    | 15                 | 2                   | 1                  | 18                     |
| CO.3: To consider the various Market Management and channel strategy: Modern marketing management and agricultural products, structured organized market, commodity exchange and produce exchange, cash market. | 15                 | 2                   | 1                  | 18                     |
| CO.4: To familiarize Regulation of market: Regulated market, genesis of regulated market in India , limitations in present marketing regulation, advantages and limitations of regulated market                 | 15                 | 2                   | 1                  | 18                     |
| CO.5: To understand Marketing of Farm Products: Packaging- Packing and packaging, packing material, Transportation advantage, means of transport and transportation cost grading and standardization-           | 15                 | 2                   | 1                  | 18                     |

**Suggestion for End Semester Assessment**  
**Suggested Specification Table (For ESA)**

| CO    | Unit Titles   | Marks Distribution |    |    | Total Marks |
|-------|---|--------------------|----|----|-------------|
|       |   | R                  | U  | A  |             |
| CO-1  | To understand the role of image of Indian Rural marketing and approach to rural market of India rural consumer and demand dimensions and market segmentation.   | 01                 | 01 | 03 | 05          |
| CO-2  | To learn the vital role of Agriculture marketing: Concept, nature, scope and subject matter, classification of agricultural product and their differences with manufactured goods, Agriculture market.    | 01                 | 01 | 03 | 05          |
| CO-3  | To consider the various Market Management and channel strategy: Modern marketing management and agricultural products, structured organized market, commodity exchange and produce exchange, cash market. | 01                 | 04 | 08 | 13          |
| CO-4  | To familiarize Regulation of market: Regulated market , genesis of regulated market in India , limitations in present marketing regulation, advantages and limitations of regulated market                | 02                 | 05 | 06 | 13          |
| CO-5  | To understand Marketing of Farm Products: Packaging- Packing and packaging, packing material, Transportation advantage, means of transport and transportation cost grading and standardization-           | 01                 | 05 | 08 | 14          |
| Total |   | 06                 | 16 | 28 | 50          |

Legend: R: Remember, U: Understand, A: Apply  
The end of semester assessment for Rural and Agricultural marketing will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks.  
Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture

2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

**Suggested Learning Resources:**

| S. No. | Title   | Author                   | Publisher                     | Edition & Year |
|--------|---|--------------------------|-------------------------------|----------------|
| 1      | Marketing Management  | Philip Kotler            |                               |                |
| 2      | Marketing Management  | Saxena, Rajan            | Tata McGraw hill New Delhi    |                |
| 3      | Marketing Management  | Pillai R.S.N & Bagavathi | Chand & Company Ltd New Delhi |                |
| 4      | Lecture note provided by Dept. of Commerce AKS University, Satna. |                          |                               |                |

Cos, POs and PSOs Mapping

Course Title: M. Com

Course Code: 40MM403

Course Title: Rural and Agricultural Marketing

| Course Outcomes   | Program Outcomes                    |                      |                              |   |                      |                                       |   |                 |                   |                                 | Program Specific Outcome                                 |   |  |  |   |
|---|-------------------------------------|----------------------|------------------------------|---|----------------------|---------------------------------------|---|-----------------|-------------------|---------------------------------|--|---|--|--|---|
|   | PO1                                 | PO2                  | PO3                          | PO4                                     | PO5                  | PO6                                   | PO7                                       | PO8             | PO9               | PO10                            | PSO 1  | PSO 2   | PSO 3  | PSO 4  | PSO 5   |
|   | Commerce and business-related areas | Solving the problems | Profession related scenarios | Start-ups and entrepreneurial ventures: | Leadership qualities | Communication through different modes | Advance research in the field of commerce | Decision making | Pathways programs | Environment and sustainability: | Paraphrase the field of E Commerce and digital platforms | Articulate in the area of corporate sectors and its operations. | Enhance the skills of Entrepreneurial attitude and create an impact on social life | Demonstrate knowledge in setting up e-commerce platforms | Design the system and processes essentially required for e-commerce |
| CO.1: To understand the role of image of Indian Rural marketing and approach to rural market of India rural consumer and demand dimensions and market | 2                                   | 2                    | 3                            | 1                                       | 1                    | 2                                     | 1   | 2               | 1                 | 1                               | 1  | 2   | 2  | 2  | 1   |

|  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| segmentation.  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO.2: To learn the vital role of Agriculture marketing: Concept, nature, scope and subject matter, classification of agricultural product and their differences with manufactured goods, Agriculture market. | 3 | 3 | 1 | 3 | 3 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |

|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CO.3: To consider the various Market Management and channel strategy: Modern marketing management and agricultural products, structured organized market, commodity exchange and produce exchange, cash market. | 3 | 3 | 1 | 3 | 3 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |
| CO.4: To familiarize Regulation of market: Regulated market , genesis of regulated market in India , limitations in present marketing regulation, advantages and limitations of regulated market                | 3 | 3 | 1 | 3 | 2 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |
| CO.5: To understand   | 3 | 2 | 1 | 1 | 1 | 2 | 1 | 3 | 1 | 2 | 1 | 1 | 2 | 2 | 1 |



|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Marketing of<br>Farm Products:<br>Packaging-<br>Packing and<br>packaging,<br>packing material,<br>Transportation<br>advantage, means<br>of transport and<br>transportation cost<br>grading and<br>standardization- |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

Legend: 1–Slight (Low), 2–Medium, 3–High

**Course Curriculum Map:**

| POs & PSOs No.                                 | Cos No.& Titles  | SOs No.                                   | (LI) | Classroom Instruction (CI)  | Self-Learning (SL) |
|--|--|---|------|---|--------------------|
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.1: To understand the role of image of Indian Rural marketing and approach to rural market of India rural consumer and demand dimensions and market segmentation.  | SO1.1<br>SO1.2<br>SO1.3<br>SO1.4<br>SO1.5 |      | Unit 1: Rural marketing<br>1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7<br>1.8,1.9,1.10,1.11,1.12,1.13,1.14,1.15                   |                    |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.2: To learn the vital role of Agriculture marketing: Concept, nature, scope and subject matter, classification of agricultural product and their differences with manufactured goods, Agriculture market. | SO2.1<br>SO2.2<br>SO2.3<br>SO2.4<br>SO2.5 |      | Unit-2 Agricultural marketing<br>2.1,2.2,2.3,2.4,2.5,2.6, 2.7,<br>2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15                 |                    |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.3: To consider the various Market Management and channel strategy: Modern marketing   | SO3.1<br>SO3.2<br>SO3.3<br>SO3.4<br>SO3.5 |      | Unit-3: Market Management and channel strategy<br>3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,<br>3.9,3.10,3.11,3.12,3.13,3.14,3.15 |                    |

|  |   |   |  |   |  |
|--|---|---|--|---|--|
|  | management and agricultural products, structured organized market, commodity exchange and produce exchange, cash market.  |   |  |   |  |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.4: To familiarize Regulation of market: Regulated market, genesis of regulated market in India , limitations in present marketing regulation, advantages and limitations of regulated market | SO4.1<br>SO4.2<br>SO4.3<br>SO4.4<br>SO4.5 |  | Unit-4: Regulation of Market<br>4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,<br>4.9,4.10,4.11,4.12,4.13,4.14,<br>4.15   |  |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO.5: To understand Marketing of Farm Products: Packaging- Packing and packaging, packing material, Transportation advantage, means of transport and transportation cost                        | SO5.1<br>SO5.2<br>SO5.3<br>SO5.4<br>SO5.5 |  | Unit 5: Marketing of Farm Products<br>5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,<br>5.9,5.10,5.11,5.12,5.13,5.14,5.15 |  |

|  |                                 |  |  |  |  |
|--|---------------------------------|--|--|--|--|
|  | grading and<br>standardization- |  |  |  |  |
|--|---------------------------------|--|--|--|--|

Curriculum Development Team:

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**Semester-IV**

Course Code: 40TP401  
Course Title : Direct Tax in India  
Pre- requisite: Student should have acquire expert knowledge of practical and procedural aspects relating to Direct Tax & Indirect Tax Laws.

Rationale: 'It's all about the Tax!'  
The students understanding of the provisions of income-tax law and goods and services tax law and to acquire the ability to apply such knowledge to make computations and address application-oriented issues. studying Direct & Indirect Tax Practices under the commerce should possess to develop the knowledge and skills to manage the Direct & of individuals, communities, and businesses. Students will develop the knowledge and skills necessary to calculate income, tax liabilities. Direct Tax Practices gives students the tools to make real life calculate total income, tax liabilities or receivable to or from government.

Course Outcomes:

CO.1: Students will be able to understand the background and functioning of the taxation system in India and students will gain a comprehensive overview of basic concepts in income tax, including residential status, scope of total income, and tax rates.

CO.2: Apply the relevant provisions to when income is chargeable under the head "Income from house property.

CO.3: Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary.

CO.4: Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession.

CO.5: Apply the relevant provisions to when income is chargeable under the head income under the head "Capital Gains" and "Income from Other Sources.

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**Scheme of Studies:**

| Course category | Course Code | Course Title        | Scheme of studies(Hours/Week) |    |    |    |   | Total Study Hours(CI+LI+SW+SL) | Total Credits (C) |
|-----------------|-------------|---------------------|-------------------------------|----|----|----|---|--------------------------------|-------------------|
|                 |             |                     | CI                            | LI | SW | SL |   |                                |                   |
| OEC             | 40TP401     | Direct Tax in india | 5                             | 0  | 2  | 1  | 8 | 5                              |                   |

Legend: CI: Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),  
 LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)  
 SW: Sessional Work (includes assignment, seminar, mini project etc.),  
 SL: Self Learning,  
 C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

**Scheme of Assessment: Theory**

| Course category | Course Code | Course Title        | Scheme of Assessment (Marks)                     |   |                  |                              |                       |             | End Semester Assessment (ESA) |
|-----------------|-------------|---------------------|--|---|------------------|------------------------------|-----------------------|-------------|-------------------------------|
|                 |             |                     | Progressive Assessment (PRA)                     |   |                  |                              |                       | Total Marks |                               |
|                 |             |                     | Class/Home Assignment 5 number 3 marks each (CA) | Class Test 2 (2 best out of 3) 10 marks each (CT) | Seminar one (SA) | Class Activity any one (CAT) | Class Attendance (AT) |             |                               |
| OEC             | 40TP401     | Direct Tax in India | 15   | 20  | 5                | 5                            | 5                     | 50          | 50                            |

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**(Revised as on 01.08.2023)**  
**Course-Curriculum Detailing:**

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.



CO.1: Students will be able to understand the background and functioning of the taxation system in India and students will gain a comprehensive overview of basic concepts in income tax, including residential status, scope of total income, and tax rates.

### Approximate Hours

| Item  | Appx Hrs. |
|-------|-----------|
| CI    | 15        |
| LI    | 0         |
| SW    | 2         |
| SL    | 1         |
| Total | 18        |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)  | (SL)  |
|--|------|---|---|
| <p>SO1.1 Apply the relevant provisions to determine the residential status of different persons;</p> <p>SO1.2 Apply the relevant provisions to determine the total income of a person based on his residential status.</p> <p>SO1.3 Compute tax on non-agricultural income by applying the concept of partial integration of agricultural income with non-agricultural income;</p> <p>SO1.4 Recognize the previous year and assessment year for the purpose of computing income chargeable to tax under the Income-tax Act,1961;</p> <p>SO1.5 apply the rates of tax applicable on different components of total income of a person for the purpose of determining the tax</p> |      | <p>Unit 1: Basic Concepts and Definitions, Residential Status and Tax Incidence,</p> <p>1.1 Definition and Concepts of Income</p> <p>1.2 Residential Status and Scope of Total Income</p> <p>1.3 Tax Incidence and its Impact</p> <p>1.4 Income Exempt from Tax</p> <p>1.5 Deemed Income and its Implications</p> <p>1.6 Concept of Clubbing of Income</p> <p>1.7 Types of Clubbing Provisions</p> <p>1.8 Deductions under Section 80C</p> <p>1.9 Deductions under Section 80D</p> <p>1.10 Deductions under Section 80G</p> <p>1.11 Deductions under Section 80E</p> <p>1.12 Deductions under Section 80U</p> <p>1.13 Computation of Total Income</p> | <p>1. Apply the relevant provisions to determine the residential status of different persons;</p> <p>2. Apply the rates of tax applicable on different components of total income of a person for the purpose of determining the tax liability of such person</p> |

|                           |  |   |  |
|---------------------------|--|---|--|
| liability of such person. |  | 1.14 Implications of Various Residential Status<br><br>1.15 Case Studies on Clubbing and Deductions |  |
|---------------------------|--|---|--|

SW-1 Suggested Sessional Work (SW):

- a. Assignments: Apply the relevant provisions to determine the residential status of different persons;
- b. Other Activities (Specify): Dissection on Previous Year and Assessment Year.

CO.2: Apply the relevant provisions to when income is chargeable under the head “Income from house property.

**Approximate Hours**

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)  |
|---|------|---|---|
| SO2.1 Concept of determine annual value of different categories of house property;<br><br>SO2.2 Compute income from house property for different categories of house property<br><br>SO2.3. Concept of Treatment of income from Co-owned Property<br>SO2.4. Determination of Annual Value [Section 23]<br>SO2.5. Income from house property situated outside India. | .    | Unit 2: Computation of Tax Liabilities of Individual, Taxation on Agriculture Income<br><br>2.1 Income from Salary<br><br>2.2 Income from House Property<br><br>2.3 Income from Business or Profession<br><br>2.4 Income from Capital Gains<br><br>2.5 Income from Other Sources<br><br>2.6 Agricultural Income and its Tax Treatment<br><br>2.7 Computation of Agricultural Income<br><br>2.8 No Exemption Limits for Agricultural Income<br><br>2.9 Integration of Agricultural And Non-Agricultural Income | 1. Concept of Chargeability, Conditions for Chargeability.<br><br>2. Concept of determine annual value of different categories of house property. |

|  |  |   |  |
|--|--|---|--|
|  |  | 2.10 Set-off and Carry Forward of Losses<br>2.11 Computation of Gross Total Income<br>2.12 Deductions from Gross Total Income<br>2.13 Calculation of Tax Liability<br>2.14 Rebate and Relief under Income Tax<br>2.15 Practical Examples of Tax Computation |  |
|--|--|---|--|

SW-2 Suggested Sessional Work (SW):

a. Assignments: Treatment of income from Co-owned Property

b. Other Activities (Specify): Concept of Deemed Ownership, Inadmissible Deductions.

CO.3: Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)   | (SL)   |
|---|------|--|--|
| SO3.1: Identify the point of time when salary income is chargeable to tax;<br>SO3.2. Identify the allowances which are exempt and perquisites which are tax free;<br>SO3.3. Compute the income chargeable to tax under the head | .    | Unit-3 Return of Income and Assessment, Various Types of Return, Types of Assessment.<br><br>3.1 Types of Income Tax Returns of....<br>3.2 Filing of Income Tax Returns<br>3.3 Due Dates for Filing Returns<br>3.4 Belated Returns and Revised Returns<br>3.5 Defective Returns<br>3.6 E-filing of Returns<br>3.7 Self-assessment Tax 3.8 Types of Assessments: Summary, Regular, and Best | 1. Concept of Basis of Charge.<br><br>1. Provision and Computation of Gratuity |

|   |  |  |
|---|--|--|
| “Salaries”.<br>3.4. Provision and Calculation of perquisite of Motor car<br>3.5 Provision of Use of movable assets by employee/ any member of his household | Judgment<br>3.9 Assessment Procedures<br>3.10 Rectification of Mistakes<br>3.11 Reassessment and Income Escaping Assessment<br>3.12 Appeal Process in Assessment<br>3.13 Powers of Assessing Officers<br>3.14 Time Limits for Completion of Assessments<br>3.15 Practical Problems on Filing and Assessment of Taxable Salary. |  |
|---|--|--|

SW-3 Suggested Sessional Work (SW):

- a. Assignments: Provision and Calculation of perquisite of Motor car
- b. Other Activities (Specify): Distinguish between perquisite and Allowance.

CO.4: Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession.

**Approximate Hours**

| Item         | Appx Hours |
|--------------|------------|
| CI           | 15         |
| LI           | 0          |
| SW           | 2          |
| SL           | 1          |
| <b>Total</b> | <b>18</b>  |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)  |
|---|------|---|---|
| SO4.1 Meaning and concept of identify the expenditures/payments which are admissible as deduction, know the conditions to be satisfied to avail such deductions, the limits, if any, specified in respect thereof;<br><br>SO4.2 compute the deductions available while computing business income applying the relevant provisions;<br><br>SO4.3 identify the expenditures/payments which are not admissible as deduction; |      | Unit-4 Advance payment of Tax, Tax Deducted at Source, Penalties and Prosecution, Refund of Excess Payment.<br>4.1 Concept of Advance Tax<br>4.2 Computation of Advance Tax Liability<br>4.3 Due Dates for Payment of Advance Tax<br>4.4 Interest on Late Payment of Advance Tax<br>4.5 Tax Deducted at Source (TDS) Provisions<br>4.6 TDS Rates and Threshold Limits<br>4.7 TDS on Salaries<br>4.8 TDS on Interest and Dividends<br>4.9 TDS on Rent and Professional Fees<br>4.10 Penalties for Non-payment of TDS<br>4.11 Prosecution under Income Tax Act<br>4.12 Procedure for Claiming Refunds<br>4.13 Interest on Refunds<br>4.14 Excess Payment and Adjustment<br>4.15 Practical Examples on Advance Tax and TDS | 1. Concept of Income chargeable under the head “Profits and gains of business or profession”<br><br>2. Certain Deductions to be made only on Actual Payment |

|  |  |   |  |
|--|--|---|--|
| SO4.4 Concept of specified business Sec 35AD.<br>SO4.5. Meaning and concept of Speculation Business. |  | 4.15. Changes in the Rate of Exchange of Currency [Section 43A] |  |
|--|--|---|--|

SW-4 Suggested Sessional Work (SW):

a. Assignments: Write Inadmissible Deductions [Section 40.

b. Other Activities (Specify): Discussion on matter of computing profits and gains of business on Presumptive Basis.

CO.5: Apply the relevant provisions to when income is chargeable under the head income under the head “Capital Gains” and “Income from Other Sources.

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (C I)  | (SL)  |
|---|------|--|---|
| <p>SO5.1. compute the capital gains chargeable to tax after deducting the exemptions available in respect of capital gains</p> <p>SO5.2. compute the tax liability applying the special rates of tax on long-term capital gains and short-term capital gains and the normal rates of tax.</p> <p>SO5.3. examine the transactions of receipt of money and property without consideration or for inadequate consideration to determine whether such receipts are chargeable to tax under Income from Other Sources head.</p> <p>SO5.4. Compute the tax on casual income by applying the rate of tax applicable on such income.</p> <p>SO5.5. Compute the income chargeable to tax under Income from Other</p> |      | <p>Unit 5: Income Tax Authorities, Appeal and Revisions, Settlement of Cases</p> <p>5.1 Structure of Income Tax Authorities</p> <p>5.2 Powers and Functions of Income Tax Authorities</p> <p>5.3 Appeals: First Appeal, Second Appeal</p> <p>5.4 Appellate Authorities and Their Powers</p> <p>5.5 Filing of Appeals and Procedure</p> <p>5.6 Revision of Orders by Income Tax Authorities</p> <p>5.7 Settlement Commission</p> <p>5.8 Procedure for Settlement of Cases</p> <p>5.9 Settlement Orders and Their Finality</p> <p>5.10 Penalties and Prosecution in Settlement Cases</p> <p>5.11 Alternative Dispute Resolution Mechanisms</p> <p>5.12 Authority for Advance Rulings</p> <p>5.13 Powers of Income Tax Authorities during Search and Seizure</p> <p>5.14 Time Limits for Various Appeals and Revisions</p> <p>5.15 Practical Cases on Appeals and Settlements</p> | <p>1. Concept of Capital Asset. Short Term and Long-Term Capital Assets.</p> <p>2. Transfer: What it Means? [Section 2(47)]</p> |

|               |  |  |  |
|---------------|--|--|--|
| Sources head. |  |  |  |
|---------------|--|--|--|

SW-5 Suggested Sessional Work (SW):

- Assignments: Computation of Capital Gains in case of Depreciable Assets [Sec. 50 & 50A]
- Other Activities (Specify): Discussion Capital Gains in respect of Slump Sale.

### Brief of Hours suggested for the Course Outcome

| Course Outcomes  | Class Lecture (CI) | Sessional Work (SW) | Self Learning (SI) | Total hour (CI+SW+SI) |
|--|--------------------|---------------------|--------------------|-----------------------|
| CO-1 Students will be able to understand the background and functioning of the taxation system in India and students will gain a comprehensive overview of basic concepts in income tax, including residential status, scope of total income, and tax rates. | 15                 | 2                   | 1                  | 18                    |
| CO-2: Apply the relevant provisions to when income is chargeable under the head "Income from house property  | 15                 | 2                   | 1                  | 18                    |
| CO-3: Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary   | 15                 | 2                   | 1                  | 18                    |
| CO-4: Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession.   | 15                 | 2                   | 1                  | 18                    |
| CO-5: Apply the relevant provisions to when income is chargeable under the head income under the head "Capital Gains" and "Income from Other Sources.  | 15                 | 2                   | 1                  | 18                    |
| Total Hours  | 75                 | 10                  | 05                 | 90                    |

### Suggestion for End Semester Assessment

#### Suggested Specification Table (For ESA)

| CO   | Unit Titles   | Marks Distribution |    |    | Total Marks |
|------|---|--------------------|----|----|-------------|
|      |   | R                  | U  | A  |             |
| CO-1 | Students will be able to understand the background and functioning of the taxation system in India and students will gain a comprehensive overview of basic concepts in income tax, including residential status, scope of total income, and tax rates. | 01                 | 01 | 03 | 05          |
| CO-2 | Apply the relevant provisions to when income is chargeable under the head "Income from house property.  | 01                 | 01 | 03 | 05          |

|       |   |    |    |    |    |
|-------|---|----|----|----|----|
| CO-3  | Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary.                                       | -  | 03 | 10 | 13 |
| CO-4  | Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession.                          | -  | 03 | 10 | 13 |
| CO-5  | Apply the relevant provisions to when income is chargeable under the head income under the head “Capital Gains” and “Income from Other Sources. | 01 | 03 | 10 | 14 |
| Total |   |    | 03 | 11 | 36 |
|       |   |    | 11 | 36 | 50 |

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Direct Tax Practices in India will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

| S. No. | Title   | Author           | Publisher                  | Edition & Year |
|--------|---|------------------|----------------------------|----------------|
| 1      | Income tax Law & Tax planning,                                    | H.C. Mehrotra    | Sahitya Bhawan Publication |                |
| 2      | Taxation,   | K.L. Singhanian, | Taxmen publication         |                |
| 4      | Lecture note provided by Dept. of Commerce AKS University, Satna. |                  |                            |                |





Cos,POs and PSOs Mapping

Course Title: M. Com

Course Code: 40TP401

Course Title: Direct Tax Practices in India

| Course Outcomes  | Program Outcomes                    |                      |            |   |                      |                                       |   |                 |                   |                                 | PSO 1 | PSO 2 |
|--|-------------------------------------|----------------------|------------|---|----------------------|---------------------------------------|---|-----------------|-------------------|---------------------------------|-------|-------|
|  | PO1                                 | PO                   | PO3        | PO4                                     | PO                   | PO6                                   | PO7                                       | PO              | PO9               | PO1                             |       |       |
|  | Commerce and business-related areas | Solving the problems | Profession | Start-ups and entrepreneurial ventures: | Leadership qualities | Communication through different modes | Advance research in the field of commerce | Decision making | Pathways programs | Environment and sustainability. |       |       |
| CO.1: Students will be able to understand the background and functioning of the taxation system in India and students will gain a comprehensive overview of basic concepts in income tax, including residential status, scope of total income, and tax rates | 3                                   | 2                    | 3          | 1                                       | 1                    | 1                                     | 1   | 1               | 1                 | 1                               | 1     | 3     |
| CO.2: Apply the relevant provisions to when income is chargeable under the head "Income from house property.   | 3                                   | 2                    | 3          | 1                                       | 1                    | 1                                     | 1   | 1               | 1                 | 1                               | 1     | 3     |
| CO.3Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary   | 3                                   | 2                    | 3          | 1                                       | 1                    | 1                                     | 1   | 1               | 1                 | 1                               | 1     | 3     |

|  |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CO.4 Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession.                          | 3 | 2 | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 3 |
| CO.5: Apply the relevant provisions to when income is chargeable under the head income under the head “Capital Gains” and “Income from Other Sources | 3 | 2 | 3 | 1 |   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 3 |

Legend:1–Slight (Low),2–Medium, 3–High

### Course Curriculum Map:

| POs &PSOsNo.                                   | Cos No. &Titles  | SOsNo.                                | (LI) | Classroom   |
|--|--|---------------------------------------|------|---|
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO-1: Students will be able to understand the background and including residential status, scope of total income, and tax rates. | SO1.1SO<br>1.2SO1.3<br>SO1.4<br>SO1.5 |      | Unit–1 B<br>Definitions,<br>and Tax In<br>Income,<br>Clubbing<br>Deductions<br><br>1.1,1.2,1.3,1<br>1.9,1.10,1.1<br>5 |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO 2 : Apply the relevant provisions to when income is chargeable under the head “Income from house property.                    | SO2.1SO<br>2.2SO2.3<br>SO2.4<br>SO2.5 |      | Unit–2 Cor<br>Liabilities of<br>on Agricultur<br>. 2.1,2.2,2<br>2.8,2.9,2.10,2  |

|  |  |   |  |  |
|--|--|---|--|--|
|  |  |   |  | .15  |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO3 :Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary.                                       | SO3.1SO<br>3.2<br>SO3.3<br>SO3.4<br>SO3.5 |  | Unit–3 Retu<br>Assessment,<br>Return, Type<br>3.1,3.2,3.3,3<br>3.9,3.10,3.1<br>15.     |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO 4 Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession                           | SO4.1SO<br>4.2SO4.3<br>SO4.4<br>SO4.5     |  | Unit–4 Adva<br>Tax Deducted<br>and Prosec<br>Excess<br>4.1,4.2,4.3,4.<br>4.9,4.10.4.11 |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO 5: Apply the relevant provisions to when income is chargeable under the head income under the head “Capital Gains” and “Income from Other Sources | SO5.1SO<br>5.2SO5.3<br>SO5.4<br>SO5.5     |  | Unit–5 Incon<br>Appeal<br>Settlement of<br><br>5.1,5.2,5.3,5<br>5.9,5.10,5.11          |

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**(Revised as on 01.08.2023)**

**Semester-IV**

|                |   |
|----------------|---|
| Course Code:   | 40TP402   |
| Course Title : | Business Taxation   |
| Pre-requisite: | Student should learn about the key aspects of Accounting for Managerial Decision, a vital function of Business Taxation and Management  |
| Rationale:     | Business Taxation helps in making decisions based on the actual Business Taxation data. It also helps study trends and the effects of past decisions. Management can base their strategic decisions based on the actual data and trends |

Course Outcomes:

CO.1: To provide students with the skills and knowledge needed for Computation of Income from Business and Profession, Assessment of H.U.F. including tax liabilities

CO.2: To develop application and analytical skill of the provisions of Tax Law for assessment and analysis and Calculation of Tax Liabilities.

CO.3: To impart knowledge in the use of Assessment of Companies, including tax calculation

CO.4: To increase their understanding of Assessment of Co-operative society, Charitable and other Trust including tax calculation.

CO.5: To develop application and analytical skill of the provisions Double Taxation Relief, Assessment of Non-Residents

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**Scheme of Studies:**

| Course structure | Course Code | Course Title      | Scheme of studies(Hours/Week) |    |    |    |                                | Total Credits (C) |
|------------------|-------------|-------------------|-------------------------------|----|----|----|--------------------------------|-------------------|
|                  |             |                   | CI                            | LI | SW | SL | Total Study Hours(CI+LI+SW+SL) |                   |
| OEC              | 40TP402     | Business Taxation | 5                             | 0  | 2  | 1  | 8                              | 5                 |

Legend: CI: Classroom Instruction (Includes different instructional strategies i.e. .Lecture (L) and Tutorial (T) and others),  
 LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)  
 SW: Sessional Work (includes assignment, seminar, mini project etc.),  
 SL: Self Learning,  
 C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

**Scheme of Assessment: Theory**

| Board of Study | Course Code | Course Title | Scheme of Assessment ( Marks ) |              |             |                |                  |             | End Semester Assessment | Total Marks |
|----------------|-------------|--------------|--------------------------------|--------------|-------------|----------------|------------------|-------------|-------------------------|-------------|
|                |             |              | Progressive Assessment ( PRA ) |              |             |                |                  |             |                         |             |
|                |             |              | Class/Home Assignme            | Class Test 2 | Seminar one | Class Activity | Class Attendance | Total Marks |                         |             |

|     |             |                      | nt 5<br>number<br>3 marks<br>each<br>(CA) | (2 best<br>out of<br>3)<br>10<br>marks<br>each<br>(CT) | (<br>SA) | any<br>one<br>(CA<br>T) | (AT) | (CA+CT+S<br>A+CAT+AT<br>) | (ESA) | (PRA<br>+<br>ESA) |
|-----|-------------|----------------------|---|--|----------|-------------------------|------|---------------------------|-------|-------------------|
| OEC | 40TP<br>402 | Business<br>Taxation | 15  | 20   | 5        | 5                       | 5    | 50                        | 50    | 100               |

**AKS University**

**Faculty of Commerce and Financial Studies**

**Department of Commerce**

**Curriculum of M.com Program**

**(Revised as on 01.08.2023)**

**Course-Curriculum Detailing:**

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion



CO.1: To provide students with the skills and knowledge needed for Computation of Income from Business and Profession, Assessment of H.U.F. including tax liabilities.

Approximate Hours

| Item  | Appx Hrs. |
|-------|-----------|
| CI    | 15        |
| LI    | 0         |
| SW    | 2         |
| SL    | 1         |
| Total | 18        |

| Session Outcomes (SOs)   | LI | Classroom Instruction (CI)   | (SL)                                |
|--|----|--|-------------------------------------|
| SO1.1 Understand the computation of income                         |    | Unit 1: Computation of Income from Business and Profession, Assessment of H.U.F. including tax liabilities.  | 1.To know the computation of income |
| SO1.2 Learns the importance and nature of computation of income    |    | 1.1 Nature of Computation of Income<br>1.2 Role of Computation of Income<br>1.3 Computation income in business<br>1.4 Computation income in profession<br>1.5 Importance of Computation of Income<br>1.6 Objective of H.U.F in tax<br>1.7 Assessment of H.U.F.<br>1.8 Assessment of H.U.F.<br>1.9 Assessment of H.U.F.<br>1.10 Calculation of tax under HUF<br>1.11 Calculation of tax under HUF<br>1.12 Calculation of tax under HUF<br>1.13 Role of Computation of Income<br>1.14 Computation income in business<br>1.15 Nature of Computation of Income | 2. Students use Assessment of H.U.F |
| SO1.3 Understand Role and Responsibilities business and profession |    |  |                                     |
| SO1.4 Understand Assessment of H.U.F                               |    |  |                                     |
| SO1.5 including tax liabilities.                                   |    |  |                                     |

SW-1 Suggested Sessional Work (SW):

- a. Assignments: Fundamental computation of income in business
- b. Mini Project: How Computation of Income from Profession

CO.2:To develop application and analytical skill of the provisions of Tax Law for assessment and analysis and Calculation of Tax Liabilities.

### Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes<br>(SOs)   | LI | Classroom Instruction<br>(CI)  | (SL)   |
|---|----|--|--|
| SO2.1 Understand about the concept of Tax Management                          |    | Unit 2 Assessment of firm and Association of Person. Calculation of Tax Liabilities.   | 1. students are able to Know Concept importance and Tax management |
| SO2.2 Conceptualization of Difference between Tax Planning and Tax Management |    | 2.1 Concept of Tax management<br>2.2 Importance tax management<br>2.3 Difference between Tax Planning and Tax Management,  | 2. Students are able to understand Areas of Tax Management         |
| SO2.3 Familiarize with Concept of Areas of Tax Management                     |    | 2.4 Areas of Tax Management<br>2.5 Return of Income and Assessment,<br>2.6 Concept of Return of Income and Assessment,<br>2.7 Penalties and Prosecutions<br>2.8 Appeals and Revisions. |  |
| SO2.4 Understanding about Return of Income and Assessment                     |    | 2.9 Tax Management<br>2.10 Types of penalties<br>2.11 Simplification and Specialization Return of Income and Assessment<br>2.12 Importance of Profit Planning And Forecasting          |  |
| SO2.4 Understanding Types of penalties  |    | 2.13 Difference between Tax Planning and Tax Management<br>2.14 Appeals and Revisions<br>2.15 Areas of Tax Management  |  |

SW-2 Suggested Sessional Work (SW):

a. Assignments: Explain Concept Meaning & terminology of Ownership Aspect

b. Mini Project: Case study of vocational aspects

CO.3: To impart knowledge in the use of Assessment of Companies, including tax calculation

**Approximate Hours**

| Item  | Appx Hours |
|-------|------------|
| CI    | 10         |
| LI    | 0          |
| SW    | 3          |
| SL    | 1          |
| Total | 14         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)   | (SL)   |
|---|------|--|--|
| SO3.1 Meaning and concept of including tax calculation        | .    | Unit- 3 Assessment of Companies, including tax calculation   |  |
| SO3.2 Understand the Assessment of Companies                  |      | 3.1 Meaning of assessment of companies<br>3.2 concept of tax calculation<br>3.3 concept of assessment with some calculation<br>3.4 Elements of Special Tax Provisions                    | 1. Students are able to analyse the Deductions Available to New Industrial Undertaking |
| SO3.3 Learn about Special Assessment of Companies             |      | 3.5 types of Tax Provision<br>3.6 Backward Areas<br>3.7 Tax Incentives<br>3.8 what is tax incentive  |  |
| SO3.4 Understanding about tax calculation                     |      | 3.9 Meaning Of Special Tax Provisions,<br>3.10 Importance, Limitations and Methods of tax incentive  | 2. Identify the best Special Tax Provisions  |
| SO3.5. Understanding about Meaning Of Special Tax Provisions, |      | 3.11 Special Tax Provisions<br>3.12 Types of Tax Provision<br>3.13 Special Tax Provisions<br>3.14 Tax assessment of companies<br>3.15 Deductions Available to New Industrial Undertaking |  |

SW-3 Suggested Sessional Work (SW):

a. Assignments: Discuss Special Tax Provisions

b. Mini Project: Comparative study of Tax Provision Relating to assessment of companies

CO.4: To increase their understanding of Assessment of Co-operative society, Charitable and other Trust including tax calculation. Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)   | LI | Classroom Instruction (CI)   | (SL)  |
|--|----|--|---|
| SO4.1 Understanding about the concept Assessment of Co-operative society<br><br>SO4.2 Understand the Assessment of Charitable and other Trust<br><br>SO4.3 Understanding about tax calculation and tax assessment<br><br>SO4.4 Understanding about tax calculation<br>SO4.5. Understanding about tax decision and tax planning |    | Unit 4 Assessment of Co-operative society, Charitable and other Trust including tax calculation.<br><br>4.1 Function of tax calculation<br>,<br>4.2 Scope of Assessment of Charitable and other Trust<br><br>4.3 tax decision and tax planning<br>4.4 Meaning co-operative society<br>4.5 Sources of Assessment of Charitable and other Trust<br><br>4.6 Characteristics Of Assessment of Co-operative society<br>4.7 Concept of Purchase of Assets<br><br>4.8 charitable truest tax calculation<br>4.9 Importance of Assessment of Co-operative society<br><br>4.10 meaning of trust<br>4.11 Approaches of Assessment of Co-operative society | 1. Students are able to analyse the tax calculation<br><br>2. Assessment of Co-operative society, Charitable and other Trust including tax calculation. |

|  |  |  |  |
|--|--|--|--|
|  |  | 4.12 Concept of Purchase of Assets<br>4.13 Assessment of Charitable and other Trust<br>4.14 Tax decision and tax planning<br>4.15 Meaning co-operative society |  |
|--|--|--|--|

SW-4 Suggested Sessional Work (SW):

- a. Assignments: Elaborate the components of Assessment of Charitable and other Trust
- b. Mini Project: Visit a company and identify their Assessment of Co-operative society

CO.5: To develop application and analytical skill of the provisions Double Taxation Relief, Assessment of Non-Residents

**Approximate Hours**

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)   | (SL)   |
|---|------|--|--|
| SO5.1 Understand about the concept of Double Taxation<br><br>SO5.2 Conceptualization of Difference between Double Taxation and single<br><br>SO5.3 Familiarize with Concept of Relief of Income and Assessment<br><br>SO5.4 Understanding about Assessment of Non-Residents |      | Unit5 Double Taxation Relief, Assessment of Non-Residents<br><br>5.1 Concept of Double Taxation<br>5.2 Importance Double Taxation<br>5.3 Difference between Double Taxation and single<br>5.4 Areas of Double Taxation<br>5.5 Relief of Income and Assessment,<br>5.6 Concept of Double Taxation Relief,<br>5.7 Penalties and Prosecutions<br>5.8 Appeals and Revisions.<br>5.9 Assessment of Non-Residents<br>5.10 types of Assessment of Non-Residents<br>5.11 Simplification and Specialization Assessment of Non-Residents<br>5.12 Importance of Assessment of Non-Residents<br>5.13 Relief of Income and Assessment | 1. Students will be able to Know Concept importance and Double Taxation<br><br>2. Students are able to understand Areas of Double Taxation Relief, |

|   |  |  |  |
|---|--|--|--|
| SO5.5. Understanding about Areas of Double Taxation |  | 5.14 Concept of Double Taxation Relief<br>5.15 Difference between Double Taxation and single |  |
|---|--|--|--|

SW-5 Suggested Sessional Work (SW):

- a. Assignments: Benefits of Areas of Assessment of Non-Residents
- b. Mini Project: Prepare a Importance Double Taxation

**Brief of Hours suggested for the Course Outcome**

| Course Outcomes   | Class Lecture (Cl) | Sessional Work (SW) | Self Learning (Sl) | Total hour (Cl+SW+ Sl) |
|---|--------------------|---------------------|--------------------|------------------------|
| CO.1: To provide students with the skills and knowledge needed for Computation of Income from Business and Profession, Assessment of H.U.F. including tax liabilities | 15                 | 2                   | 1                  | 18                     |
| CO.2:To develop application and analytical skill of the provisions of Tax Law for assessment and analysis and Calculation of Tax Liabilities                          | 15                 | 2                   | 1                  | 18                     |
| CO.3:To impart knowledge in the use of Assessment of Companies, including tax Calculation   | 15                 | 2                   | 1                  | 18                     |
| CO.4: To increase their understanding of Assessment of Co-operative society, Charitable and other Trust including tax calculation.                                    | 15                 | 2                   | 1                  | 18                     |
| CO.5: To develop application and analytical skill of the provisions Double Taxation Relief, Assessment of Non-Residents   | 15                 | 2                   | 1                  | 18                     |
| Total Hours   | 75                 | 10                  | 05                 | 90                     |

**Suggestion for End Semester Assessment**

**Suggested Specification Table (For ESA)**

| CO   | Unit Titles   | Marks Distribution |    |    | Total Marks |
|------|---|--------------------|----|----|-------------|
|      |   | R                  | U  | A  |             |
| CO-1 | To provide students with the skills and knowledge needed for Computation of Income from Business and Profession, Assessment of H.U.F. including tax liabilities | 01                 | 01 | 03 | 05          |

|       |   |    |    |    |    |
|-------|---|----|----|----|----|
|       |   |    |    |    |    |
| CO-2  | To develop application and analytical skill of the provisions of Tax Law for assessment and analysis and Calculation of Tax Liabilities | 01 | 01 | 03 | 05 |
| CO-3  | To impart knowledge in the use of Assessment of Companies, including tax Calculation  | 01 | 04 | 08 | 13 |
| CO-4  | To increase their understanding of Assessment of Co-operative society, Charitable and other Trust including tax calculation.            | 02 | 05 | 06 | 13 |
| CO-5  | To develop application and analytical skill of the provisions Double Taxation Relief, Assessment of Non-Residents                       | 01 | 05 | 08 | 14 |
| Total |   | 06 | 16 | 28 | 50 |

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Business Taxation will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks.

Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

- 1.Improved Lecture
- 2.Tutorial
- 3.Case Method
- 4.Group Discussion
5. Brainstorming

Suggested Learning Resources:

| S. No. | Title             | Author   | Publisher          | Edition & Year |
|--------|-------------------|----------|--------------------|----------------|
| 1      | Business Taxation | Lakhotia | Vision Publication |                |

|   |   |
|---|---|
| 2 | Lecture note provided by<br>Dept. of Computer science and engineering AKS University, Satna . |
|---|---|

**Cos, POs and PSOs Mapping**

**Course Title: M.com**

**Course Code: 40TP402**

**Course Title: Business Taxation**



| Course Outcomes  | Program Outcomes                    |                      |            |   |                      |                                       |   |                 |                   |                                 | Program Specific Outcome                                 |   |  |  |   |
|--|-------------------------------------|----------------------|------------|---|----------------------|---------------------------------------|---|-----------------|-------------------|---------------------------------|--|---|--|--|---|
|  | PO1                                 | PO2                  | PO3        | PO4                                     | PO5                  | PO6                                   | PO7                                       | PO8             | PO9               | PO10                            | PSO 1  | PSO 2   | PSO 3  | PSO 4  | PSO 5   |
|  | Commerce and business-related areas | Solving the problems | Profession | Start-ups and entrepreneurial ventures: | Leadership qualities | Communication through different modes | Advance research in the field of commerce | Decision making | Pathways programs | Environment and sustainability. | Paraphrase the field of E Commerce and digital platforms | Articulate in the area of corporate sectors and its | Enhance the skills of Entrepreneurial attitude and create an impact on social life | Demonstrate knowledge in setting up e-commerce platforms | Design the system and processes essentially required for e-commerce |
| CO.1:To provide students with the skills and knowledge needed for Computation of Income from Business and Profession, Assessment of H.U.F. including tax liabilities | 2                                   | 3                    | 2          | 2                                       | 2                    | 2                                     | 1   | 2               | 1                 | 1                               | 1  | 2   | 2  | 2  | 1   |
| CO.2: To develop application and analytical skill of   | 3                                   | 3                    | 1          | 3                                       | 3                    | 2                                     | 1   | 3               | 1                 | 1                               | 1  | 1   | 2  | 2  | 1   |

|  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| the provisions of Tax Law for assessment and analysis and Calculation of Tax Liabilities   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO.3: To impart knowledge in the use of Assessment of Companies, including tax Calculation   | 3 | 3 | 1 | 3 | 3 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |
| CO.4: To increase their understanding of Assessment of Co-operative society, Charitable and other Trust including tax calculation. | 3 | 3 | 1 | 3 | 2 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |
| CO.5: To develop application and analytical skill of the provisions Double Taxation Relief,  | 3 | 3 | 1 | 1 | 1 | 2 | 1 | 3 | 1 | 2 | 1 | 1 | 2 | 2 | 1 |

|                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Assessment of<br>Non-Residents |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

Legend: 1–Slight (Low), 2–Medium, 3–High

**Course Curriculum Map:**

| POs & PSOs No.                        | Cos No.& Titles   | SOs No.                                   | (LI) | Classroom Instruction (CI)  | Self-Learning (SL) |
|---------------------------------------|---|---|------|---|--------------------|
| PO1,2,3,4,5,6,7,8,9,10, PSO 1,2,3,4,5 | CO.1: To provide students with the skills and knowledge needed for Computation of Income from Business and Profession, Assessment of H.U.F. including tax liabilities | SO1.1<br>SO1.2<br>SO1.3<br>SO1.4<br>SO1.5 |      | Unit 1:<br>1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.10,1.11,1.12,1.13,1.14,1.15.     |                    |
| PO1,2,3,4,5,6,7,8,9,10, PSO 1,2,3,4,5 | CO.2: To develop application and analytical skill of the provisions of Tax Law for assessment and analysis and Calculation of Tax Liabilities                         | SO2.1<br>SO2.2<br>SO2.3<br>SO2.4<br>SO2.5 |      | Unit-2:<br>2.1,2.2,2.3,2.4,2.5,2.6,2.7,<br>2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15. |                    |
| PO1,2,3,4,5,6,7,8,9,10, PSO 1,2,3,4,5 | CO.3 To impart knowledge in the use of Assessment of Companies, including tax Calculation   | SO3.1<br>SO3.2<br>SO3.3<br>SO3.4<br>SO3.5 |      | Unit-3:<br>3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,3.9,3.10,3.11,3.12,3.13,3.14,3.15.     |                    |
| PO1,2,3,4,5,6,7,8,9,10, PSO 1,2,3,4,5 | CO.4: To increase their understanding of Assessment of Co-operative society, Charitable and other Trust including tax calculation.                                    | SO4.1<br>SO4.2<br>SO4.3<br>SO4.4<br>SO4.5 |      | Unit-4:<br>4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,4.9,4.10,4.11,4.12,4.13,4.14,4.15.     |                    |
| PO1,2,3,4,5,6,7,8,9,10, PSO 1,2,3,4,5 | CO.5: To develop application and analytical skill of the provisions Double Taxation Relief, Assessment of Non-Residents   |   |      | Unit 5:<br>5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,5.9,5.10,5.11,5.12,5.13,5.14,5.15.     |                    |

**Curriculum Development Team:**

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**AKS University**  
**Faculty of Commerce and Financial Studies**  
**Department of Commerce**  
**Curriculum of M.COM**  
**(Revised as on 01.08.2023)**

**Semester-IV**

Course Code: 40TP403  
Course Title: Indirect Taxes  
Pre-requisite: Student should have basic knowledge of reasoning, analytical power

Rationale: The syllabus indirect taxes is to generate revenue for the government by levying taxes on goods and services at various stages of production and consumption. These taxes are imposed on producers and suppliers but are ultimately passed on to consumers, thereby distributing the tax burden across the population based on their consumption patterns. This system helps fund public services and infrastructure while aiming to maintain economic stability.

Course Outcomes:

CO1: Gain comprehensive understanding of indirect taxes, excise liability, goods classification, and excisable goods manufacturing principles.

CO2: Understand excisable goods valuation and assessable value, including inclusions/exclusions and maximum retail price methods.

CO3: Gain proficiency in assessment procedures, demand management, refund processes, appeals, and the CENVAT credit system in central excise.

CO4: Develop understanding of customs duty nature, types, valuation methods, and procedures for exporting under the Customs Act.

CO5: Acquire knowledge of export incentives, duty drawbacks, customs officers' powers, penalties, and confiscation procedures in international trade.

**AKS University**  
**Scheme and Syllabus**  
**M.COM**  
**40TP403: Indirect Taxes**

Objectives- To familiarize the students with the basic fundamentals of the accounting.

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

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**(Revised as on 01.08.2023)**

**Scheme of Studies:**

| Board of Study | Course Code | Course Title   | Scheme of studies(Hours/Week) |    |    |    |                                 | Total Credits (C) |
|----------------|-------------|----------------|-------------------------------|----|----|----|---------------------------------|-------------------|
|                |             |                | CI                            | LI | SW | SL | Total Study Hours (CI+LI+SW+SL) |                   |
| OEC            | 40TP403     | Indirect Taxes | 5                             | 0  | 2  | 1  | 8                               | 8                 |

Legend: CI: Classroom Instruction (Includes different instruction strategies i.e. Lecture(L)and Tutorial (T)and others),  
LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)  
SW: Sessional Work (includes assignment, seminar, mini project etc.),  
SL: Self Learning,  
C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure out come of Learning.

**Scheme of Assessment: Theory**

| Board of Study | Course Code | Course Title | Scheme of Assessment (Marks)                      |   |                     |                                 |                       |                         |             |
|----------------|-------------|--------------|---|---|---------------------|---------------------------------|-----------------------|-------------------------|-------------|
|                |             |              | Progressive Assessment (PRA )                     |   |                     |                                 |                       | End Semester Assessment | Total Marks |
|                |             |              | Class/Ho me Assignment number 5 3 marks each (CA) | Class Test 2 (2 best out of 3) 10 marks each (CT) | Se min ar one (SA ) | Clas s Act ivit y any one (CAT) | Class Attendance (AT) |                         |             |
|                |             |              |   |   |                     |                                 |                       |                         |             |



|  |                 |                   |    |    |   |   |   |    |    |     |
|--|-----------------|-------------------|----|----|---|---|---|----|----|-----|
|  | 40T<br>P40<br>3 | Indirect<br>Taxes | 15 | 20 | 5 | 5 | 5 | 50 | 50 | 100 |
|--|-----------------|-------------------|----|----|---|---|---|----|----|-----|

**AKS University**  
**Faculty of Commerce and Financial Studies**  
**Department of Commerce**  
**Curriculum of M.COM. Program**  
**(Revised as on 01.08.2023)**  
**Course-Curriculum Detailing:**

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO1: Gain comprehensive understanding of indirect taxes, excise liability, goods classification, and excisable goods manufacturing principles.

**Approximate Hours**

| Item  | Appx Hrs. |
|-------|-----------|
| CI    | 15        |
| LI    | 0         |
| SW    | 2         |
| SL    | 1         |
| Total | 18        |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)   | (SL)  |
|--|------|--|---|
| 1. Understand principles of indirect taxes.<br>2. Identify excise liability conditions.<br>3. Classify goods under taxation laws.<br>4. Analyze excisable goods definitions.<br>5. Discuss principles of goods classification. |      | Unit 1 Gain comprehensive understanding of indirect taxes, excise liability, goods classification, and excisable goods manufacturing principles.<br>1. Indirect Taxes Overview<br>2. Conditions for Excise Liability<br>3. Concept of Goods in Taxation<br>4. Definition of Excisable Goods<br>5. Process of Manufacture in Tax Law<br>6. Principles of Classification of Goods<br>7. Types of Indirect Taxes<br>8. Excise Duty Calculation Methods<br>9. Classification Criteria for Excise<br>10. Taxable Event in Excise Duty<br>11. Role of Central Excise Officer<br>12. Exemption Mechanisms in Excise<br>13. Record Keeping Requirements<br>14. Appeals and Legal Remedies<br>15. Recent Developments in Excise Law | 1. Excisable goods<br>2. Principles of classification |

SW- Suggested Sessional Work (SW):

Assignment: List conditions for excise liability.

Mini Project: Analyze exemption mechanisms in excise.

CO2: Understand excisable goods valuation and assessable value, including inclusions/exclusions and maximum retail price methods.

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)  | (SL)   |
|--|------|---|--|
| <ol style="list-style-type: none"> <li>1. Understand valuation of excisable goods.</li> <li>2. Define assessable value in taxation.</li> <li>3. Identify components included in assessable value.</li> <li>4. Explain maximum retail price (MRP) valuation.</li> <li>5. Compare methods of valuation.</li> </ol> |      | Unit 2. Understand excisable goods valuation and assessable value, including inclusions/exclusions and maximum retail price methods. <ol style="list-style-type: none"> <li>1. Concept of Valuation in Excise</li> <li>2. Methods of Valuation</li> <li>3. Assessable Value Definition</li> <li>4. Components Included in Assessable Value</li> <li>5. Exclusions from Assessable Value</li> <li>6. Role of Maximum Retail Price (MRP)</li> <li>7. MRP Valuation Method</li> <li>8. Transaction Value Method</li> <li>9. Cost of Production Method</li> <li>10. Retail Sale Price Method</li> <li>11. Comparison of Valuation Methods</li> <li>12. Documentation for Valuation</li> <li>13. Challenges in Valuation</li> <li>14. Legal Framework for Valuation</li> <li>15. Recent Amendments in Valuation Rules</li> </ol> | <ol style="list-style-type: none"> <li>1. Assessable value</li> <li>2. Maximum retail price (MRP) valuation</li> </ol> |

SW-2 Suggested Sessional Work (SW):

Assignment: Discuss exclusions from assessable value.

Mini Project: Create a presentation on methods of valuation.

CO3: Gain proficiency in assessment procedures, demand management, refund processes, appeals, and the CENVAT credit system in central excise.

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)   | LI | Classroom Instruction (CI)  | (SL)  |
|--|----|---|---|
| <ol style="list-style-type: none"> <li>1. Understand assessment procedures in excise.</li> <li>2. Define mechanisms for determination of demand.</li> <li>3. Explain conditions for excise refunds.</li> <li>4. Outline appellate process in excise cases.</li> <li>5. Describe the CENVAT credit system.</li> </ol> |    | Unit 3. Gain proficiency in assessment procedures, demand management, refund processes, appeals, and the CENVAT credit system in central excise. <ol style="list-style-type: none"> <li>1. Assessment Procedure in Central Excise</li> <li>2. Audit and Verification in Assessment</li> <li>3. Types of Assessments</li> <li>4. Provisional Assessment</li> <li>5. Self-Assessment in Excise</li> <li>6. Determination of Demand</li> <li>7. Recovery of Demand</li> <li>8. Refund Mechanism in Excise</li> <li>9. Conditions for Refund</li> <li>10. Appeal Mechanism in Excise</li> <li>11. Appellate Authority Structure</li> <li>12. Time Limits for Appeals</li> <li>13. Central Excise Value Added Tax (CENVAT)</li> <li>14. CENVAT Credit System Overview</li> <li>15. Input Tax Credit Mechanism</li> </ol> | <ol style="list-style-type: none"> <li>1. CENVAT Credit System</li> <li>2. Appeal mechanisms in excise</li> </ol> |

SW-3 Suggested Sessional Work (SW):

Assignment :Analyze the appellate authority structure.

Mini Project :Research recent cases on excise demand disputes.

CO4: Develop understanding of customs duty nature, types, valuation methods, and procedures for exporting under the Customs Act.

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)  |
|---|------|---|---|
| <ol style="list-style-type: none"> <li>1. Understand the nature of customs duty.</li> <li>2. Identify different types of customs duties.</li> <li>3. Explain methods for customs valuation.</li> <li>4. Outline procedures for importing goods.</li> <li>5. Discuss documentation for customs clearance.</li> </ol> |      | Unit 4. Develop understanding of customs duty nature, types, valuation methods, and procedures for exporting under the Customs Act. <ol style="list-style-type: none"> <li>1. Introduction to Customs Duty</li> <li>2. Types of Customs Duties</li> <li>3. Basic Customs Duty</li> <li>4. Additional Customs Duty (Countervailing Duty)</li> <li>5. Special Additional Duty</li> <li>6. Valuation Methods for Customs Duty</li> <li>7. Transaction Value Method</li> <li>8. CIF Value Method</li> <li>9. Deductive Value Method</li> <li>10. Computed Value Method</li> <li>11. Exclusions from Customs Valuation</li> <li>12. Inclusions in Customs Valuation</li> <li>13. Procedures for Import under Customs Duty</li> <li>14. Documentation Requirements</li> <li>15. Customs Clearance Process.</li> </ol> | <ol style="list-style-type: none"> <li>1. Customs valuation methods</li> <li>2. Procedures for customs clearance</li> </ol> |

SW-4 Suggested Sessional Work (SW):

Assignment: Analyze documentation requirements for customs clearance.

Mini Project: Investigate the impact of trade agreements on customs duties.

CO5: Acquire knowledge of export incentives, duty drawbacks, customs officers' powers, penalties, and confiscation procedures in international trade.

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 2          |
| SL    | 1          |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)   |
|---|------|---|--|
| <ol style="list-style-type: none"> <li>1. Understand export incentives and their types.</li> <li>2. Explain the duty drawback scheme.</li> <li>3. Outline powers of customs officers.</li> <li>4. Discuss penalties and confiscation of goods.</li> <li>5. Analyze procedures for adjudication in customs.</li> </ol> |      | <p>Unit 5. Acquire knowledge of export incentives, duty drawbacks, customs officers' powers, penalties, and confiscation procedures in international trade.</p> <ol style="list-style-type: none"> <li>1. Overview of Export Incentives</li> <li>2. Types of Export Incentives</li> <li>3. Duty Drawback Scheme</li> <li>4. Rebate of Duty on Exported Goods</li> <li>5. Export Promotion Capital Goods (EPCG) Scheme</li> <li>6. Advance Authorization Scheme</li> <li>7. Export Oriented Units (EOUs)</li> <li>8. Powers of Customs Officers</li> <li>9. Inspection and Search Powers</li> <li>10. Seizure of Goods</li> <li>11. Confiscation of Goods</li> <li>12. Penalties for Customs Offenses</li> <li>13. Prosecution under Customs Act</li> <li>14. Adjudication of Customs Cases</li> <li>15. Settlement Commission in Customs</li> </ol> | <ol style="list-style-type: none"> <li>1. Duty drawback scheme Powers of customs officers</li> </ol> |

SW-5 Suggested Sessional Work (SW):

Assignment: Prepare a report on the clearance process for a specific category of import goods.

Mini Project: Create a comparative analysis of duty drawback rates.

Brief of Hours suggested for the Course Outcome

| Course Outcomes   | Class Lecture (CI) | Sessional Work (SW) | Self Learning (SI) | Total hour (CI+SW+SI) |
|---|--------------------|---------------------|--------------------|-----------------------|
| CO1: Gain comprehensive understanding of indirect taxes, excise liability, goods classification, and excisable goods manufacturing principles.        | 15                 | 2                   | 1                  | 18                    |
| CO2: Understand excisable goods valuation and assessable value, including inclusions/exclusions and maximum retail price methods.                     | 15                 | 2                   | 1                  | 18                    |
| CO3: Gain proficiency in assessment procedures, demand management, refund processes, appeals, and the CENVAT credit system in central excise.         | 15                 | 2                   | 1                  | 18                    |
| CO4: Develop understanding of customs duty nature, types, valuation methods, and procedures for exporting under the Customs Act.                      | 15                 | 2                   | 1                  | 18                    |
| CO5: Acquire knowledge of export incentives, duty drawbacks, customs officers' powers, penalties, and confiscation procedures in international trade. | 15                 | 2                   | 1                  | 18                    |
| <b>Total Hours</b>  | <b>75</b>          | <b>10</b>           | <b>5</b>           | <b>90</b>             |

Suggestion for End Semester Assessment

Suggested Specification Table(For ESA)

| CO           | Unit Titles   | Marks Distribution |           |           | Total Marks |
|--------------|---|--------------------|-----------|-----------|-------------|
|              |   | R                  | U         | A         |             |
| CO-1         | CO1: Gain comprehensive understanding of indirect taxes, excise liability, goods classification, and excisable goods manufacturing principles.        | 01                 | 01        | 10        | 12          |
| CO-2         | CO2: Understand excisable goods valuation and assessable value, including inclusions/exclusions and maximum retail price methods.                     | 01                 | 01        | 10        | 12          |
| CO-3         | CO3: Gain proficiency in assessment procedures, demand management, refund processes, appeals, and the CENVAT credit system in central excise.         | -                  | 03        | 03        | 6           |
| CO-4         | CO4: Develop understanding of customs duty nature, types, valuation methods, and procedures for exporting under the Customs Act.                      | 02                 | 02        | 10        | 14          |
| CO-5         | CO5: Acquire knowledge of export incentives, duty drawbacks, customs officers' powers, penalties, and confiscation procedures in international trade. | 02                 | 01        | 03        | 6           |
| <b>Total</b> |   | <b>06</b>          | <b>08</b> | <b>36</b> | <b>50</b>   |

Legend: R:Remember, U:Understand, A:Apply

The end of semester assessment for Indirect Taxes will be held with written examination of 50



marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
- 3 .Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

**(b) Books:**

| S. No. | Title                                     | Author            | Publisher | Edition & Year |
|--------|---|-------------------|-----------|----------------|
| 1      | Indirect Tax                              | V.S. Datey        |           |                |
| 2      | Indirect Tax                              | shreepal saclecha |           |                |
| 5      | ICAI Study material & ICSI Study Material |                   |           |                |

| Course Outcomes  | Program Outcomes                    |                      |            |   |                      |                                       |   |                 |                   |                                 | Program Specific Outcome                                 |   |  |  |   |
|--|-------------------------------------|----------------------|------------|---|----------------------|---------------------------------------|---|-----------------|-------------------|---------------------------------|--|---|--|--|---|
|  | PO1                                 | PO2                  | PO3        | PO4                                     | PO                   | PO6                                   | PO7                                       | PO8             | PO9               | PO1                             | PSO 1  | PSO 2   | PSO 3  | PSO 4  | PSO 5   |
|  | Commerce and business-related areas | Solving the problems | Profession | Start-ups and entrepreneurial ventures: | Leadership qualities | Communication through different modes | Advance research in the field of commerce | Decision making | Pathways programs | Environment and sustainability: | Paraphrase the field of E Commerce and digital platforms | Articulate in the area of corporate sectors and its operations. | Enhance the skills of Entrepreneurial attitude and create an impact on social life | Demonstrate knowledge in setting up e-commerce platforms | Design the system and processes essentially required for e-commerce |
| CO1: Gain comprehensive understanding of indirect taxes, excise liability, goods classification, and excisable goods manufacturing principles. | 3                                   | 2                    | 2          | 2                                       | 1                    | 1                                     | 3   | 1               | 1                 | 1                               | 3  | 3   | 1  | 2  | 1   |
| CO2: Understand excisable goods valuation and assessable value, including inclusions/exclusions and maximum retail                             | 3                                   | 2                    | 2          | 2                                       | 1                    | 1                                     | 3   | 1               | 1                 | 1                               | 2  | 3   | 1  | 1  | 1   |

|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| price methods.  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CO3: Gain proficiency in assessment procedures, demand management, refund processes, appeals, and the CENVAT credit system in central excise. | 3 | 2 | 2 | 2 | 1 | 1 | 3 | 1 | 2 | 1 | 3 | 3 | 2 | 1 | 1 |
| CO4: Develop understanding of customs duty nature, types, valuation methods, and procedures for exporting under the Customs Act.              | 3 | 3 | 2 | 3 | 1 | 2 | 3 | 1 | 1 | 1 | 3 | 3 | 2 | 1 | 2 |
| CO5: Acquire knowledge of export incentives, duty drawbacks, customs officers' powers, penalties, and confiscation procedures in              | 3 | 2 | 2 | 2 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 3 | 1 | 2 |

|                      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|----------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| international trade. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|----------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

Cos,POs and PSOs Mapping

Course Title: M.COM

Course Code : 40TP403

Course Title: Indirect Taxes

Legend:1–Slight (Low),2–Medium, 3–High

Course Curriculum Map:

| POs &PSOsNo.                                   | CosNo.&Titles  | SOsNo.                                    | (LI) | Classroom Instruction (CI)  | Self-Learning (SL) |
|--|--|---|------|---|--------------------|
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO1: Gain comprehensive understanding of indirect taxes, excise liability, goods classification, and excisable goods manufacturing principles. | SO1.1<br>SO1.2<br>SO1.3<br>SO1.4<br>SO1.5 |      | Unit: 1<br>1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.10,1.11,1.12,1.13,1.14,1.15. |                    |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO2: Understand excisable goods valuation and assessable value, including inclusions/exclusions and maximum retail price methods.              | SO2.1<br>SO2.2<br>SO2.3<br>SO2.4<br>SO2.5 |      | Unit-2<br>2.1,2.2,2.3,2.4,2.5,2.6,2.7,2.8,2.9,2.10,2.11,2.12,2.1              |                    |

|  |   |   |  |  |
|--|---|---|--|--|
|  |   |   |  | 3,2.14,2.15.   |
| PO1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4, 5 | CO3: Gain proficiency in assessment procedures, demand management, refund processes, appeals, and the CENVAT credit system in central excise.         | SO3.1<br>SO3.2<br>SO3.3<br>SO3.4<br>SO3.5 |  | Unit-<br>3.1,3.2,3.3,3.<br>4,3.5,3.6,3.7,<br>3.8,<br>3.9,3.10,3.11,<br>13.12,3.13,3.<br>14,3.15.       |
| PO1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4, 5 | CO4: Develop understanding of customs duty nature, types, valuation methods, and procedures for exporting under the Customs Act.                      | SO4.1<br>SO4.2<br>SO4.3<br>SO4.4<br>SO4.5 |  | Unit-4:<br>4.1,4.2,4.3,4.<br>4,4.5,4.6,4.7,<br>4.8,<br>4.9,4.10,4.11,<br>4.12,4.13,4.1<br>4,4.15,4.15. |
| PO1,2,3,4,5,6<br>7,8,9,10,<br><br>PSO 1,2, 3, 4, 5 | CO5: Acquire knowledge of export incentives, duty drawbacks, customs officers' powers, penalties, and confiscation procedures in international trade. | SO5.1<br>SO5.2<br>SO5.3<br>SO5.4<br>SO5.5 |  | Unit 5:<br>5.1,5.2,5.3,5.<br>4,5.5,5.6,5.7<br>,5.8,<br>5.9,5.10,5.11,<br>5.12,5.13,5.<br>14,<br>5.15.  |

Curriculum Development Team:

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**Department of Commerce**  
**Curriculum M.Com**  
**(Revised as on 1.08.2023)**

**Semester-IV**

|                |   |
|----------------|---|
| Course Code:   | 40TP404   |
| Course Title : | Sales and Service Tax   |
| Pre-requisite: | Student should have basic knowledge of Business transactions of general trading business.   |
| Rationale:     | The rationale behind introducing Sales and Service Tax was to create a unified tax structure, eliminating the cascading effect of multiple indirect taxes and fostering a seamless flow of Sales and Service Tax across state borders |

**Course Outcomes:**

- CO 1. To enable the students to identify the basic concepts, definitions and terms related to Income Tax. Students would identify the technical terms related to Income Tax.
- CO 2. Students will Understand the meaning of inter and intra state transaction.
- CO 3. Student will be equipped with the knowledge of basic concepts of Registration of Dealers
- CO 4. Students will understand the provisions for MP VAT and procedures, computation of taxable turnover and VAT
- CO 5. Students will calculate and Compute the sales tax

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Objectives- To familiarize the students with the basic Sales and Service Tax

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion



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**Scheme of Studies:**

| Course Structure | Course Code | Course Title          | Scheme of studies(Hours/Week) |    |    |    | Total Study Hours(CI+LI+SW+SL) | Total Credits (C) |
|------------------|-------------|-----------------------|-------------------------------|----|----|----|--------------------------------|-------------------|
|                  |             |                       | CI                            | LI | SW | SL |                                |                   |
| OEC              | 40TP404     | Sales and Service Tax | 5                             | 0  | 2  | 1  | 8                              | 5                 |

Legend: CI: Classroom Instruction (Includes different instructional strategies i.e. Lecture (L)and Tutorial (T)and others),  
 LI: Laboratory Instruction (Includes Practical performance in laboratory workshop, field or other locations using different instructional strategies)  
 SW: Sessional Work (include assignment, seminar, mini project etc.),  
 SL: Self Learning,  
 C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

**Scheme of Assessment : Theory**

| Board of Study | Course Code | Course Title         | Scheme of Assessment ( Marks )                              |  |                       |                                  |                          |                                  |                         |             |
|----------------|-------------|----------------------|---|--|-----------------------|----------------------------------|--------------------------|----------------------------------|-------------------------|-------------|
|                |             |                      | Progressive Assessment ( PRA )                              |  |                       |                                  |                          |                                  | End Semester Assessment | Total Marks |
|                |             |                      | Class/Home Assignment<br>5 number<br>3 marks each<br>( CA ) | Class Test 2<br>(2 best out of 3)<br>10 marks each<br>(CT) | Seminar one<br>( SA ) | Class Activity any one<br>(CA T) | Class Attendance<br>(AT) | Total Marks<br>(CA+CT+SA+CAT+AT) |                         |             |
|                | 40TP<br>404 | Sales and Service Ta | 15  | 20   | 5                     | 5                                | 5                        | 50                               | 50                      | 100         |

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**Course-Curriculum Detailing:**

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO-1: To enable the students to identify the basic concepts, definitions and terms related to Central Tax. Students would identify the technical terms related to Central tax 1956

Approximate Hours

| Item  | Appx Hrs. |
|-------|-----------|
| CI    | 15        |
| LI    | 0         |
| SW    | 02        |
| SL    | 01        |
| Total | 18        |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)   | (SL)  |
|--|------|--|---|
| SO1.1 Understand the Central Sales Tax Act 1956  |      | Unit-1.0 the Central Sales Tax Act 1956  | 1.classification of Gst                             |
| SO1.2 Understand the Concept of An Overview of CST Act   |      | 1.1Introduction, central sales tax<br>1.2 types of cst<br>1.3Procedural Aspects of cst<br>1.4 Evolution of cst<br>1.5 features of cst<br>1.6 importance of cst<br>1.7 Concept of An Overview of CST Act 1956 | 2. Understand the Concept of An Overview of CST Act |
| SO1.3 Understand the Important terms and definitions   |      | 1.8 structure of cst<br>1.9 classification of cst<br>1.10 legal frame work of cst<br>1.11 silent feature of cst  |   |
| SO1.4 Dealer, Declared Goods, Goods, Place of Business, Sales, Sales Price, Turnover, Inter State Sales, |      | 1.12Gst model<br>1.13 custom meaning and its feature<br>1.14custom duty types<br>1.15basic element of cst  |   |
| SO1.5 Appropriate State,   |      |  |   |

|                                |  |  |  |
|--------------------------------|--|--|--|
| Business and Registered Dealer |  |  |  |
|--------------------------------|--|--|--|

SW- Suggested Sessional Work (SW):

- a. Assignments: Legal framework of CST.
- b. Mini Project: Ascertainment of types of CST

CO.2: Students will Understand the meaning of inter and intra state transaction.

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 0          |
| SW    | 02         |
| SL    | 01         |
| Total | 18         |

| Session Outcomes (SOs)   | (LI) | Classroom Instruction (CI)   | (SL)  |
|--|------|--|---|
| SO2. Tax Liability on composite and mixed supply<br>SO2.2 Inter State trade or Commerce<br>SO2.3 When does a sale or purchase of |      | Unit 2. Inter State Sales:-<br>2.1. Concept and meaning of Tax Liability<br>2.2. Types of interstate sales<br>2.3. Collection of Tax<br>2.4. Registration under inter state<br>2.5. List of exempt goods under GST<br>2.6. Inter State trade or Commerce<br>2.7. Inter State trade or Commerce | 1. Concept and meaning of Tax Liability<br><br>2. Inter State trade or Commerce |

|   |  |                                     |  |
|---|--|-------------------------------------|--|
| goods take place outside the state          |  | 2.8. Inter State trade or Commerce  |  |
| SO2.When does the sale or purchase of Goods |  | 2.9. Central Sales Tax Liabilities  |  |
|   |  | 2.10. Central Sales Tax Liabilities |  |
|   |  | 2.11. Central Sales Tax Liabilities |  |
|   |  | 2.12. Central Sales Tax Liabilities |  |
|   |  | 2.13. Collection of Tax             |  |
|   |  | 2.14. Introduction intra            |  |
| SO2.5 Central Sales Tax Liabilities         |  | 2.15 Types of Tax                   |  |

SW-2 Suggested Sessional Work (SW):

a. Assignments: Collection of Tax

b. Mini Project: interstate transaction

CO -3: Student will be equipped with the knowledge of basic concepts of Registration of Dealers

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 00         |
| SW    | 02         |
| SL    | 01         |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)   |
|---|------|---|--|
| SO3.1 Rules Provisions and procedure for Amendments Cancellations and Revocations<br><br>SO3.2 Provisions Revocations<br><br>SO3.3 Classification of Multi-State or single-State<br><br>SO3.4 Registration under one law extends to all GST-laws.<br><br>SO3.5 Voluntary registration | .    | Unit-3:Registration of Dealer<br>3.1. Introduction of Registration of Dealer<br>3.2. Concept of Registration of Dealer<br>3.3. Nature of Registration of Dealer<br>3.4. Rules Provisions<br>3.5. Procedure for Multi-State or single-State<br>3.6. Registration under one law extends to all GST-laws<br>3.7. Classification of Registration of Dealer<br>3.8 Cancellation and obtaining duplicate certificate of registration.<br>3.9. Practical Problems<br>3.10 Concept of Voluntary registration<br>3.11. Meaning and nature of Voluntary registration<br>3.12. feature Voluntary registration<br>3.13 Prevalent fees payable, Security/ Survey for registration<br>3.14 filing and filling of application in Form A for<br>3.15 registration, Prevalent fees payable | 1. Rules Provisions and procedure Revocations.<br><br>registration, Prevalent fees payable<br><br>Cancellation and obtaining duplicate certificate of registration.<br><br>2. Voluntary registration |



|  |  |  |  |
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SW-3 Suggested Sessional Work (SW):

- a. Assignments: Cancellation and obtaining duplicate certificate of registration.
- b. Mini Project: Multi-State or single-State (with IGST supplies)

CO.4: Students will understand the provisions for MP VAT and procedures, computation of taxable turnover and VAT

**Approximate Hours**

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 00         |
| SW    | 02         |
| SL    | 01         |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)  |
|---|------|---|---|
| <p>SO4.1 Understanding about the concept of MP VAT</p> <p>SO4.2 important definitions, Tax free goods</p> <p>SO4.registration and licensing of dealers, assessment</p> <p>SO4.4 procedures, computation of taxable turnover and VAT</p> <p>SO4.5 Difficulties in implementation of VAT.</p> | .    | <p>Unit-4 :M.P. VAT</p> <p>4.1. Concept and meaning of MP VAT</p> <p>4.2. Registration process and purpose of MP VAT .</p> <p>4.3. important definitions, Tax free goods</p> <p>4.4 registration and licensing of dealers, assessment</p> <p>4.5. procedures, computation of taxable turnover and VAT</p> <p>4.6. Tax payment and recovery of tax</p> <p>4.7 Explain the , Input tax rebate</p> <p>4.8 Explain the Authorities: Powers and duties</p> <p>4.8 Explain the rate Structure under GST</p> <p>4.10 Appeal and Revisions</p> <p>4.11 Difficulties in implementation of VAT.</p> <p>4.12 Difficulties in implementation of VAT.</p> <p>4.13 Difficulties in implementation of VAT.</p> <p>4.14 Appeal and Revisions</p> <p>4.15 Appeal and Revisions</p> | <p>1.Understanding about the concept of MP VAT</p> <p>2.registration and licensing of dealers, assessment</p> |

|  |  |  |  |
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|--|--|--|--|

SW-4 Suggested Sessional Work (SW):

- a. Assignments: registration and licensing of dealers, assessment
- b. Mini Project: important definitions, Tax free goods

CO .5: Students will calculate and Compute the sales tax

Approximate Hours

| Item  | Appx Hours |
|-------|------------|
| CI    | 15         |
| LI    | 00         |
| SW    | 02         |
| SL    | 01         |
| Total | 18         |

| Session Outcomes (SOs)  | (LI) | Classroom Instruction (CI)  | (SL)   |
|---|------|---|--|
| <p>SO5.1 Understand about the concept of Service Tax</p> <p>SO5. Objective of Service Tax</p> <p>SO5.3 Purpose Service Tax</p> <p>SO5.4 Importance of Service Tax</p> <p>SO5.5 Assessment procedures and Computation of Service Tax</p> |      | <p>Unit 5: : Service Tax</p> <p>5.1. Meaning and concept Service Tax</p> <p>5.2 Objective of Service Tax</p> <p>5.3 Provisions of Service Tax</p> <p>5.4 Nature of Service Tax</p> <p>5.5. Assessment procedures and Computation of Service Tax</p> <p>5.6. Meaning and introduction of , Assessment procedures and Computation of Service Tax</p> <p>5.7. Salient features of Service Tax</p> <p>5.8. Explain the how to utilized Service Tax</p> <p>5.9. Nature of utilized of Service Tax</p> <p>5.10 How to eligible itc scheme Service Tax</p> <p>5.11 How to eligible itc scheme Service Tax</p> <p>5.12 How to eligible itc scheme Service Tax 5.13</p> <p>5.14 Assessment procedures and Computation of Service Tax</p> | <p>1. Meaning and concept Service Tax</p> <p>2. Concept Savings through section 18</p> |

|  |  |   |  |
|--|--|---|--|
|  |  | 5.15 Assessment procedures and Computation of Service Tax |  |
|--|--|---|--|

SW-5 Suggested Sessional Work (SW):

- a. Assignments: Meaning and concept Service Tax
- b. Mini Project: Explain the Assessment procedures and Computation of Service Tax 17

Brief of Hours suggested for the Course Outcome

| Course Outcomes  | Class Lecture (Cl) | Sessional Work (SW) | Self Learning (Sl) | Total hour (Cl+SW+Sl) |
|--|--------------------|---------------------|--------------------|-----------------------|
| CO -1:To enable the students to identify the basic concepts, definitions and terms related to central Tax. Students would identify the technical terms related to Central tax 1956 | 15                 | 02                  | 01                 | 18                    |
| CO -2: Students will Understand the meaning of inter and intra state transaction.  | 15                 | 02                  | 01                 | 18                    |
| CO -3:Student will be equipped with the knowledge of basic concepts of Registration of Dealers   | 15                 | 02                  | 01                 | 18                    |
| CO -4: Students will understand the provisions for MP VAT and procedures, computation of taxable turnover  | 15                 | 02                  | 01                 | 18                    |
| CO -5: Students will calculate and Compute the sales tax   | 15                 | 02                  | 01                 | 18                    |
| Total Hours  | 75                 | 10                  | 05                 | 90                    |

Suggestion for End Semester Assessment

Suggested Specification Table(For ESA)

| CO   | Unit Titles   | Marks Distribution |    |    | Total Marks |
|------|---|--------------------|----|----|-------------|
|      |   | R                  | U  | A  |             |
| CO-1 | Unit: 1 the Central Sales Tax Act 1956-<br>An Overview of CST Act. Important terms and definitions:-<br>Dealer, Declared Goods, Goods, Place of Business, Sales, Sales Price, Turnover, Inter State Sales,<br>Appropriate State, Business and Registered Dealer.  | 01                 | 01 | 10 | 12          |
| CO-2 | Unit: 2 Inter State Sales:-<br>When does a sale or purchase of goods take place outside the state? When does the sale or purchase of<br>Goods are in the course of Import or Export.<br>The concept of sale or purchase of goods in the course of<br>Inter State trade or Commerce. Central Sales Tax Liabilities | 01                 | 01 | 10 | 12          |
| CO-3 | Unit: 3 Registration of Dealer<br>Registration of Dealers and procedure thereof; filing and filling of application in Form A for<br>Registration, Prevalent fees payable, Security/Survey for registration.   | -                  | 03 | 03 | 06          |

|       |  |    |    |    |    |
|-------|--|----|----|----|----|
|       | Procedure for amendment, Cancellation and obtaining duplicate certificate of registration.                             |    |    |    |    |
| CO-4  | Unit 4: M.P. VAT<br>Introduction, important definitions, Tax free goods, registration and licensing of dealers,        | 02 | 02 | 10 | 14 |
| CO-5  | Unit V: Service Tax<br>Introduction, Objectives, Main provisions, Assessment procedures and Computation of Service Tax | 02 | 01 | 03 | 6  |
| Total |  | 06 | 08 | 36 | 50 |

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for GST and custom duty will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

| S. No. | Title   | Author                                    | Publisher  | Edition Year                    |
|--------|---|---|--|---------------------------------|
| 1      | Service and sales tax   | Singhanian Vinod K. and Monica Singhanian | <i>Guide to Indirect Taxe Publication s Pvt. Ltd</i> | Revised edition 21 edition 2020 |
| 2      | Service and sales tax   | SaklechaShripal Indirect Taxent           | SaklechaShripal Indirect Taxent                      |                                 |
| 3      | Lecture note provided by Dept. of Commerce AKS University, Satna. |   |  |                                 |



Cos,POs and PSOs Mapping

Course Title: M.Com

Course Code: 40TP404

Course Title: Sales and Service Tax

| Course Outcomes  | Program Outcomes       |                      |                      |                             |                  |                          |  |                   |                      |                         | Program Specific Outcome         |  |  |                                    |                                |
|--|------------------------|----------------------|----------------------|-----------------------------|------------------|--------------------------|--|-------------------|----------------------|-------------------------|----------------------------------|--|--|------------------------------------|--------------------------------|
|  | PO1                    | PO2                  | PO3                  | PO4                         | PO5              | PO6                      | PO7                                      | PO8               | PO9                  | PO10                    | PSO 1                            | PSO 2  | PSO 3                                  | PSO 4                              | PSO 5                          |
|  | Commerc and busin ess- | Solving the prob lem | Prof ession relat ed | Start-ups and entrep reneur | Le adersh ip qua | Com munic ation throug h | Advance research in the field of commerc | Decis ion maki ng | Path way s prog rams | Envi ron ment and susta | Paraphr ase the field of E Comme | Articulat e in the area of corporate sectors | Enhance the skills of Entrepre neurial | Demonst rate knowled ge in setting | Design the system and processe |
| CO-1To enable the students to identify the basic concepts, definitions and terms related to central Tax. Students would identify the technical terms related to Central tax 1956 | 3                      | 2                    | 1                    | 1                           | 1                | 1                        | 3  | 1                 | 1                    | 1                       | 3                                | 3  | 1                                      | 2                                  | 1                              |
| CO-2:Students will Understand the meaning of inter and intra state transaction.  | 3                      | 2                    | 1                    | 1                           | 1                | 1                        | 3  | 1                 | 1                    | 1                       | 2                                | 3  | 1                                      | 1                                  | 1                              |

|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CO -3: Student will be equipped with the knowledge of basic concepts of Registration of Dealers                 | 3 | 2 | 1 | 2 | 1 | 1 | 3 | 1 | 2 | 1 | 3 | 3 | 2 | 1 | 1 |
| CO-4:Students will understand the provisions for MP VAT and procedures, computation of taxable turnover and VAT | 3 | 3 | 1 | 3 | 1 | 2 | 3 | 1 | 1 | 1 | 3 | 3 | 2 | 1 | 2 |
| CO-5: Students will calculate and Compute the sales tax   | 3 | 2 | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 1 | 2 | 3 | 1 | 2 |

Legend: 1–Slight (Low), 2–Medium, 3–High

Course Curriculum Map:

| POs &PSOsNo. | CosNo.&Titles | SOsNo. | (LI) | Classroom Instruction(CI) | Self-Learning(SL) |
|--------------|---------------|--------|------|---------------------------|-------------------|
|--------------|---------------|--------|------|---------------------------|-------------------|

|  |   |   |  |  |
|--|---|---|--|--|
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO -1: To enable the students to identify the basic concepts, definitions and terms related to Central Tax. Students would identify the technical terms related to Central tax 1956 | SO1.1<br>SO1.2<br>SO1.3<br>SO1.4<br>SO1.5 |  | Unit 1 the Central Sales Tax Act 1956<br>1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,<br>1.10,1.11,1.12,1.13,1.14,<br>1.15 |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO -2: Students will Understand the meaning of inter and intra state transaction.   | SO2.1<br>SO2.2<br>SO2.3<br>SO2.4<br>SO2.5 |  | Unit-2 Inter State Sales<br>2.1,2.2,2.3,2.4,2.5,2.6, 2.7,<br>2.8,2.9,2.10,2.11,2.12,2.13,2.14<br>2.15              |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO -3: Student will be equipped with the knowledge of basic concepts of Registration of Dealers   | SO3.1<br>SO3.2<br>SO3.3<br>SO3.4<br>SO3.5 |  | Unit-3 :Registration of Dealer<br>3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,<br>3.9,3.10,3.11,13.12, 3.13 3.14<br>3.15       |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO -4: Students will understand the provisions for MP VAT and procedures, computation of taxable turnover and VAT   | SO4.1<br>SO4.2<br>SO4.3<br>SO4.4<br>SO4.5 |  | Unit-4 M.P. VAT<br>4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,<br>4.9,4.10 4.11 4.12 4.13 4.14 4.15                           |
| PO1,2,3,4,5,6<br>7,8,9,10,<br>PSO 1,2, 3, 4, 5 | CO -5: Students will calculate and Compute the sales tax  | SO5.1<br>SO5.2<br>SO5.3<br>SO5.4<br>SO5.5 |  | Unit 5: Service Tax<br>5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,<br>5.9,5.10, 5.11 5.12 5.13 5.14 5.15                      |

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