R.K.D.F. UNIVERSITY, BHOPAL

M.COM

First Semester

SCHEME

S.No	Subject Code	Subject Name	Marks Distribution						
			Assignment Marks		Theory Marks		Practical Marks		Total Marks
			Max	Min	Max	Min	Max	Min	
1	**MC-101**	**Management Concepts**	20	8	80	32	-	-	**100**
2	**MC-102**	**Business Environment**	20	8	80	32	-	-	**100**
3	**MC-103**	**Advanced Accounting**	20	8	80	32	-	-	**100**
4	**MC-104**	**Cost Analysis and Control**	20	8	80	32	-	-	**100**
5	**MC-105**	**Project Work (Viva)**	-	-	-	-	50	20	**50**
			80	**32**	**320**	**128**	**50**	**20**	**450**

R.K.D.F. UNIVERSITY, BHOPAL

First Year

Semester –I

Course	Subject Title	Subject Code
M.Com	Management Concepts	MC-101

Course outcomes:

OC 1: Upon completion of the course, students will be able to have clear understanding of managerial functions like planning, and have same basic knowledge on international aspect of management

OC 2: To understand the planning process in the organization

OC 3: To understand the concept of organization

OC 4: Demonstrate the ability to directing, leadership and communicate effectively

OC 5: To analyze issues and formulate best control methods

Unit-1

Introduction: Concept of Management, Scope and Nature of Management, Approaches to Management, Human Relation, Behavioral and System approach.

Unit-2

Planning: Concept of Planning, Objectives and components of Planning, Nature and Process of Planning, determination of Objectives. Management by objectives, Management by Exception, Concepts, Nature and Process of decision-making. Theories of decision making.

Unit-3

Organization: Concept, objectives and element of organization, process and principles of organization. Organization Structure and Charts Span of Management, Delegation of Authority, Centralization and Decentralization.

Unit-4

Direction: Concept, Nature, Scope, Principles and Techniques of Direction.
Communication: concept, Process. Channel and Media of Communication. Barriers to effective communication, Building effective communication system.

Unit-5

Control: Concept, objectives, nature and process of control. levels and areas of control. Various control techniques. Z-Theory of Management. Management Education in India: Objectives, Present position and difficulties

Suggested Readings:

1. Understanding Organization - Shukla

R.K.D.F. UNIVERSITY, BHOPAL

First Year

Semester –I

Course	Subject Title	Subject Code
M.Com	Business Environment	MC-102

Course Outcomes: At the end of the course, student should be able to:
OC 1: Outline how an entity operates in a business environment
OC 2: Describe how financial information is utilized in business
OC 3: Explain the legal framework that regulates a business

Unit-1

Theoretical Framework of Business Environment: Concept, Significance and nature of business environment; Elements of environment -internal and external, Changing dimensions of business environment. Liberalisation, Privatization and Globalisation.

Unit-2

Economic Environment of Business : significance and elements of economic Environment, economic systems and business environment, Economic planning in India, **Government policies -** Industrial policy, licensing policy, fiscal policy, Monetary policy and EXIM policy.

Unit-3

Political and Legal Environment of Business : Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, Patent Laws.

Unit-4

Socio, Cultural & International Environment : Social responsibility of business, Characteristics, Components, Scope, relationship between society and business,Socio-cultural business Environment, Social Groups, World Trade Organisation (WTO), International Monetary Fund (IMF), Foreign Investment in India

Unit-5

Technological Environment : Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of E-commerce, Electronic Banking, Franchise Business.

Suggested Readings :

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons,New Delhi
2. Ahluwalia, I.J.: Industrial Growth in India, Oxford University Press Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi.
4. Aswathappa, K: Legal Environment of Business, Himalaya Publication, Delhi.
5. Chakravarty, S.: Development Planning. Oxford University Press, Dehli.
6. Ghosh, Biswanath : Economic Environment of Business, Vikas Publication,New Delhi.
7. Govt. of India: Economic Survey, various issues.
8. Raj Agrawal and Parag Diwan, Business Environment; Excel Books, New Delhi.
9. Ramaswamy, V.S. and Nama Kumari : Strategic Planning for Corporate Success, Macmilan, New Delhi.

R.K.D.F. UNIVERSITY, BHOPAL

First Year

Semester –I

Course	Subject Title	Subject Code
M.Com	Advanced Accounting	MC-103

Course Outcomes: At the end of the course, student should be able to:

OC 1: have extensive knowledge in the field of Accountancy and other commercial activities in the very field.

OC 2: Student can apply for the UGC-NET or JRF exam. After these exams, they can go for a teaching or research area.

OC 3: Applicants also have the option of joining banking, investment and insurance areas which cover a wide range of jobs in investment banks, commercial banks and building societies, broking firms, independent financial advisers, insurance and reinsurance companies.

Unit-1

Advanced problems of Final Accounts

Unit-2

Advanced Problems of Bank Reconciliation Statement, Rectification of Errors, Accounting for Non Profit Organisation.

Unit-3

Accounting from Incomplete Records, Accounting for Insurance Claim.

Unit-4

Investment A/c, Voyage A/c, Insolvency A/c.

Unit-5

Dissolution of partnership firm including sales of Firm and Amalgamation.

Suggested Readings :

1. Gupta R.L., Radhaswamy M: Company Accounts; Sultan Chand and Sons,New Delhi.
2. Maheshwari S.N: Corporate Accounting; Vikas Publishing House, New Delhi.
3. Monga J.R, Ahuja, Girish, and Sehgal Ashok : Financial Accounting: Mayur Paper Backs, Noida.
4. Shukla M.C., Grewal T .S. and Gupta S.C.: Advanced Accounts: S. Chand & Co. New Delhi,
5. Moore C.L. and Jacdicke R.K.: Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio.
6. Modi, Oswal & S.K. Khatik; Corporate Accounting in Hindi & English (both) College Book House, Jaipur.
7. Jain, Pareek & Khandelwal: Company A/c, Ramesh Book Depot, Jaipur
8. Jain & Narang: Financial A/c, Kalyani Pub. Delhi.
10. R.L. Gupta : Advanced Accounting
11. A.K. Sehgal: Advanced Accounting
12. Shukla Grewal: Advanced accounting
13. Agarwal M, : Advanced accounting

R.K.D.F. UNIVERSITY, BHOPAL

First Year
Semester –I

Course	Subject Title	Subject Code
M.Com	**Cost Analysis and Control**	**MC-104**

Course Outcomes: At the end of the course, student should be able to:

OC 1: Understand various costing systems

OC 2: Analyse and provide recommendations to improve the operations of organisations through the application of Cost and Management accounting techniques

OC 3: Evaluate the costs and benefits of different conventional and contemporary costing systems

Unit-1

Various cost concepts, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control, Overheads Accounting.

Unit-2

Process Accounting Joint product and By product, Equivalent Production and Inter Process Profit, Operating Cost.

Unit-3

Marginal Costing : Concepts, Break Even Analysis, Uniform costing and Inter firm comparison. Use of Managerial Costing in business Decision.

Unit-4

Budgetary Control : Basic concepts, Preparation of functional budget: Cost Audit : Objectives and Advantages.

Unit-5

Standard Costing and Variance Analysis.

Suggenst Readings :

1. Oswal Maheshwari - Cost Accounting
2. M. Agarwal & M Jain - Cost Accounting
3. Jain & Narang - Cost Accounting
4. S.N. Mahehswari - Cost Accounting
5. M.C. Agarwal- Cost Accounting
6. Jawaharlal- Cost Accounting

R.K.D.F. UNIVERSITY, BHOPAL

M.COM

SECOND Semester

SCHEME

S.No	Subject Code	Subject Name	Marks Distribution						
			Assignment Marks		Theory Marks		Practical Marks		Total Marks
			Max	Min	Max	Min	Max	Min	
1	**MC-201**	**Corporate Legal Frame Work**	20	8	80	32	-	-	**100**
2	**MC-202**	**Organizational Behaviour**	20	8	80	32	-	-	**100**
3	**MC-203**	**Advanced Statistical Analysis**	20	8	80	32	-	-	**100**
4	**MC-204**	**Functional Management**	20	8	80	32	-	-	**100**
5	**MC-205**	**Project Work (Viva)**	-	-	-	-	50	20	**50**
			80	**32**	**320**	**128**	**50**	**20**	**450**

R.K.D.F. UNIVERSITY, BHOPAL

First Year

Semester –II

Course	Subject Title	Subject Code
M.Com	Corporate Legal Frame Work	MC-201

Course Outcomes: At the end of the course, student should be able to:

OC 1: Demonstrate an understanding of the Legal Environment of Business.

OC 2: Understand the various provisions of Company Law

OC 3: Demonstrate the use analytical skills in case study analysis.

Unit - 1

The Companies Act, 1956 (Relevant Provisions) : Definition, types of companies, Memorandum of association, Articles of association, Prospectus, Share capital and Membership, Meetings and Resolutions, Company Management, Managerial Remuneration, Winding up and dissolution of companies.

Unit - 2

The Negotiable Instruments Act, 1881: Definition, Types of Negotiable Instruments, Negotiation Holder and holder in due course, Payment in due course; Endorsement and Crossing of cheque; Presentation of negotiable instruments.

Unit - 3

MRTP Act 1969 : Monopolistic trade practices; Restrictive trade practices; Unfair trade practices.

Unit - 4

The consumer protection Act, 1986 : salient features; Definition of Consumer, Right of consumer; Grievance Redressal Machinery.

Unit - 5

Regulatory Environment for International Business : FEMA, WTO: Regulatory framework of WTO, basic principles and its character, WTO provisions relating to preferential treatment to developing countries; regional groupings, technical standard, anti-dumping duties and other Non Tariff Barriers. Custom valuation and dispute settlement, TRIP and TRIMS.

Suggested Readings :

1. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book Co., Lacknow.
2. The Companies Act, 1956
3. The Negotiable Instruments Act, 1881
4. SEBI Act, 1992, Nabhi Publication, Delhi.
5. Amarchand D, Government and Business, Tata McGraw Hill, New Delhi
6. Securities (Contract and Regulation) Act 1956
7. Jain Narang - Corporate Legal Framework
8. Rastogi U.S. and Shukla - Corporate Legal Framework

R.K.D.F. UNIVERSITY, BHOPAL

First Year

Semester –II

Course	Subject Title	Subject Code
M.Com	Organizational Behaviour	MC-202

Course Outcomes: At the end of the course, student should be able to:
OC1: Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.
OC 2: Demonstrate the applicability of analyzing the complexities associated with the management of individual behavior in the organization.
OC 3: Demonstrate how the organizational behaviour can integrate in understanding the motivation (why) behind behaviour of people in the organization.

Unit - 1

Organization : Concept, Types and significance, Organization Goal and its determinants. **Organization Behaviour** : Concept, Nature and Significance, Organizational Behaviour models.

Unit - 2

Personality : Concept, Theories, Determinants and importance, **Perception :** Concept, Process and Theories, **Learning :** Concept, Components, affecting factors and theories.

Unit - 3

Motivation : Meaning, types and important elements, Theories of Motivation, **Attitudes and Values :** Concept, factors, significance and Theories

Unit - 4

Interpersonal Behaviour : Nature, Transactional Analysis, Concept of Group, Theories of group formation, Group cohesiveness, Power and Authority.

Unit - 5

Organizational Conflicts : Causes and suggestions. Developing sound Organizational Climate, Management of Change, Concept and Process of Organizational Development.

Suggested Readings :

1. L.M. Prasad - Organizational Behavior
2. C.V. Gupta - Organizational Behavior
3. G.S. Sudha - Organizational Behavior
4. P.C. Jain - Organizational Behavior
5. Sareen Sandeep - Organizational Behavior
6. Icfai - Organizational Behavior

R.K.D.F. UNIVERSITY, BHOPAL

First Year

Semester –II

Course	Subject Title	Subject Code
M.Com	**Advanced Statistical Analysis**	**MC-203**

Course Outcomes: At the end of the course, student should be able to:

OC 1: Describe and discuss the key terminology, concept tools and techniques used in business statistical analysis

OC 2: Understand and critically discuss the issues surrounding sampling and significance

OC 3: Conduct statistical analysis of data

Unit - 1

Theory of Probability - Probability Distributions, Binomial, Poisson and Normal Distribution

Unit - 2

Theory of Sampling and Test of Significance

Unit - 3

Analysis of Variance (including one way and two way classification), Chi-square Test.

Unit - 4

Interpolation and Extrapolation. Association of Attributes.

Unit - 5

Regression Analysis, Statistical Decision Theory:- Decision under Risk and Uncertainty, Decision Tree Analysis.

Suggested Readings:

1. Shukla & Sahai - Advanced Statistical Analysis
2. Gupta C.B - Advanced Statistical Analysis
3. Gupta B.N. - Advanced Statistical Analysis
4. Elhance D.N - Advanced Statistical Analysis
5. Pathak & Shashtri - Advanced Statistical Analysis
6. Singh U.N - Advanced Statistical Analysis
7. Nagar K.N - Advanced Statistical Analysis

R.K.D.F. UNIVERSITY, BHOPAL

First Year

Semester – II

Course	Subject Title	Subject Code
M.Com	Functional Management	MC-204

Course Outcomes: At the end of the course, student should be able to:
OC 1: Gain understanding of functions and responsibilities of managers
OC 2: Use tools and techniques to be used in the performance of managerial job
OC 3: Understand the complexities associated with management of Finance, Marketing, Production etc in the organization and integrate the learning in handling these complexities.

Unit – 1

Financial Management: Concept, Nature and Objectives, Functions of Financial Manager, Financial Planning - Nature, Need and influencing factors, Characteristics of a sound financial plan.

Unit - 2

Capitalization: Concept and Theories, Over and Under Capitalization, Capital structure, Balanced Capital Structure, Trading on Equity, Leverage: Financial and Operating leverage.

Unit - 3

Marketing Management: Concept Nature and Scope of marketing, Functions of marketing management, Marketing mix. Advertising Management: Meaning Objectives, functions and scope, Media of advertising, Selecting an advertising media Essential of a good advertising copy, Meaning of Sales Promotion, Importance, limitations and Methods of sales promotion.

Unit - 4

Personnel Management : Concept, Functions, Scope and Importance, Signification of Man-Power Planning, Sources of Recruitment, Characteristics of a Good Recruitment Policy, Concept of Selection, Selection procedure, Importance of employee Training, Methods of Training.

Unit - 5

Production Management: Concept, Importance, Scope and functions.Types of production systems, Concept of production planning, objectives, elements and steps.Procedure of production control, Process of New Product Development, Concept of Product Diversification, Standardization, Simplification and Specialization.

Suggested Readings:

1. Motihar M. - Functional Management

R.K.D.F. UNIVERSITY, BHOPAL

M.COM THIRD Semester SCHEME

M.COM Course Curriculum Students have the option

(I) to study all core papers OR

(II)opt for any one Specialization area in place of MC-304 Managerial Economics in M.COM Semester III Scheme:

I Scheme

S.No	Subject Code	Subject Name	Marks Distribution						
			Assignment Marks		Theory Marks		Practical Marks		Total Marks
			Max	Min	Max	Min	Max	Min	
1	MC-301	Tax Planning and Management	20	8	80	32	-	-	100
2	MC-302	Entrepreneurship Skill Development	20	8	80	32	-	-	100
3	MC-303	Accounting for Managerial Decisions	20	8	80	32	-	-	100
4	MC-304	Managerial Economics	20	8	80	32	-	-	100
5	MC-305	Project Work (Viva)	-	-	-	-	50	20	50
			80	32	320	128	50	20	450

II Specialization Scheme

S.No	Subject Code	Subject Name	Marks Distribution						
			Assignment Marks		Theory Marks		Practical Marks		Total Marks
			Max	Min	Max	Min	Max	Min	
1	MC-301	Tax Planning and Management	20	8	80	32	-	-	100
2	MC-302	Entrepreneurship Skill Development	20	8	80	32	-	-	100
3	MC-303	Accounting for Managerial Decisions	20	8	80	32	-	-	100
4	MCSDT-304	Taxation – I (Direct Taxation)	20	8	80	32	-	-	100
	MCSAF-304	Accounting & Finance-I	20	8	80	32	-	-	100
	MCSBF-304	Banking & Finance-I	20	8	80	32	-	-	100
	MCSM-304	Marketing-I	20	8	80	32	-	-	100
	MCSBM-304	Business Management-I	20	8	80	32	-	-	100
	MCSAE-304	Advanced Economics Analysis-I	20	8	80	32	-	-	100
	MCSEC-304	E-Commerce-I	20	8	80	32	-	-	100
5	MC-305	Project Work (Viva)	-	-	-	-	50	20	50
			80	32	320	128	50	20	450

R.K.D.F. UNIVERSITY, BHOPAL

Course	Subject Title	Subject Code
M.Com	Tax Planning and Management	MC-301

Course Objective:

OC 1: To acquaint the students with theoretical and practical knowledge of taxplanning and management techniques.

OC 2: To familiarize the students with major and latest provisions of the India tax laws and related judicial pronouncements pertaining to various assesses with a view to derive maximum possible tax benefits admissible under the law.

Unit-1

Concept of Tax Planning : Meaning, Scope, Importance, Objectives of Tax Planning.

Unit-2

Areas of Tax Planning : Ownership Aspect, Activity Aspects & Locational Aspects, Nature of the Business &Tax Planning.

Unit-3

Tax Planning and Setting up New Business : Deductions Available to New Industrial Undertakings, Amalgamation, Merger and Tax Planning. Special Tax Provisions - Tax Provisions Relating to Free Trade Zones, Infrastructure Sector & Backward Areas.

Unit-4

Tax Planning and Financial Decisions : Capital Structure Decision Dividend, Inter Corporate Dividend, Bonus Shares.

Unit-5

Tax Assessment : Introduction, Difference between Tax Planning and Tax Management, Areas of Tax Management, Return of Income and Assessment, Penalties and Prosecutions, Appeals and Revisions

Suggested Readings :

1. Ahuja, G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax; Bharat Law House, New Delhi.
2. Lakhotia, R.N.; Corporate Tax Planning; Vision Publication, Delhi.
3. Singhania, V.K. Direct Taxes: Law and Practice; Taxman's Publication, Delhi.

4. Sainghania, Vinod K; Direct Tax Planning and Management; Taxman's Publication, Delhi.- Tax Planning and Management
5. Mehrotra S.- Tax Planning and Management
6. Lakhotia - Tax Planning and Management
7. Saklecha Shripal - Tax Planning and Management
8. Goyal R.S. - Tax Planning and Management

R.K.D.F. UNIVERSITY, BHOPAL

Second Year

Semester –III

Course	Subject Title	Subject Code
M.Com	**Entrepreneurship Skill Development**	**MC-302**

Course Outcomes:

OC 1: The purpose of the course is that the students acquire necessary knowledge and skills required for organizing and carrying out entrepreneurial activities, to develop the ability of analysing and understanding business situations in which entrepreneurs act and to master the knowledge necessary to plan entrepreneurial activities

Unit-1

Entrepreneur: Definition, emergence of Entrepreneurial class; Theories of Entrepreneurship, Socio-economic Environment and Entrepreneur.

Unit-2

Promotion of a venture: Opportunity analysis, External Environmental forces,economic, Social, Technological and Competitive factors, Establishment of a new unit.

Unit-3

Entrepreneurial Behaviour: Innovation and Entrepreneurship, Entrepreneurial Behaviour, Social Responsibility.

Unit-4

Entrepreneurial Development Programme: Entrepreneurial Development Programme relevance and achievements, role of Government in organising such programmes.

Unit-5

Entrepreneurship and Industrial Development: Planning and growth of industrial activities through industrial Policy of the Government, Role of Industrial Estates, Role of Central and State level Promotional Services.

Suggested Readings :

1. Kenneth R Van Voorthis: Entrepreneurship and small business management.
2. Hass School hammer & Arthur Kuri: Entrepreneurship and small
3. Sharma RA. : Entrepreneurial Change in Indian Industries.
4. Dhar P.N. and Lydall H.F. The role of small enterprises in Indian Economic Development.
5. Shukla M.B - Entrepreneurship Development

R.K.D.F. UNIVERSITY, BHOPAL

Second Year

Semester –III

Course	Subject Title	Subject Code
M.Com	Accounting for Managerial Decisions	MC-303

Course Outcomes:

OC 1: This course is an introduction to the fundamental concepts of managerial accounting appropriate for all organizations.

OC 2: The emphasis is on the identification and assignment of product costs, operation budgeting and planning, costs control, and management decision making.

Unit-1

Management Accounting : Its meaning, nature and importance. Difference of Management accounting with Cost Accounting and Financial accounting.

Unit-2

Nature and Limitations of Financial Statements: Needs and objectives of financial Analysis.

Unit-3

Fund Flow analysis and Cash Flow analysis (Application of A.S.-3).

Unit-4

Capital Budgeting : Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals.

Unit-5

Management Reporting System : Types of Reports, Responsibility Accounting.

Suggested Readings :

1. M.R. Agarwal – Accounting for Managers
2. Agarwal & Agarwal – Accounting for Managers
3. Agarwal, Jain & Jain – Management Accounting

R.K.D.F UNIVERSITY, BHOPAL

SECOND YEAR

SEMESTER-III

Course	Subject Title	Subject Code
M.Com	**Managerial Economics**	**MC-304**

Course Outcomes:

OC 1: The main objective of this course is to equip students with the necessary theory and techniques and the ability to apply them in order to inform and enhance managerial decision making.
OC 2: Students will be able to use Economic tools to explain the optimal allocation of resources within the firm
OC3: Students will be able to use the tools of economic theory to explain optimal production and pricing decisions by the firm in each market structure

Unit-1

Meaning of Managerial economics : Nature and Scope of Managerial economics, Managerial Economist : Role and Responsibilities, fundamental economic concepts Profit Maximization Theory.

Unit-2

Demand Analysis : Elasticity of Demand, Introduction Explanation Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory.

Unit-3

Production Function : Law of Variable Proportions, Law of Returns to Scale.

Unit-4 Business Cycles : Nature and Phases,
Theories of Business Cycles.

Unit-5

Profit Management : Measurement of Profit, Concept of Risk and Uncertainty.

Suggested Readings :

1. Chopra, O.P. Managerial Economics, Tata McGraw Hill, Delhi.
2. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
3. Varian, H.R. International Micro Economics: A Modem Approach, East West Press, New Delhi.
4. Varshney, RL and Maheshwari, KL Managerial Economics;

Sultan Chand and Sons New Delhi.
5. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, NewDelhi.
6. Sinha V.C - Managerial Economics
7. Shareen Kerpal - Managerial Economics
8. Varshney R.C.- Managerial Economics

R.K.D.F. UNIVERSITY, BHOPAL

Second Year
Semester –III

Specialisation in Direct Taxation

Course	Subject Title	Subject Code
M.Com	Direct Taxation-I	MCSDT-304

Course Outcomes:

OC 1: The course aims to help students to comprehend the basic principles of the laws governing Direct taxes.

OC 2: It Prepares students for technical training in taxation and offers a strong base in the field of Income Tax

SYLLABUS

1. **Fundamentals of Direct Taxation** : Basic Concepts, Assessment Year, Previous Year, Charge of Income Tax, Total Income and Tax Liability, Residential Status, Introduction to Types of Assesse, Introduction to Heads of Income

2. **Income From Salaries :** Basis of Charge, Allowance, Perquisites, Deduction from salary income, Deductions under Section 80 C

3. **Income From House Property:** Chargeability, Property Income Exempt from tax, Computation of income from a let out house property, Computation of income from self-occupied property, provisions when unrealised rent is realised subsequently.

4. **Income from Profits and Gains from Business and Profession:** Chargeability, Method of accounting, Scheme of deductions and allowances, Deductions expressly allowed in respect of expenses/allowances, Depreciation, Expenditure on Scientific Research, Valuation Of Stock

5. **Income From Capital Gains:** Chargeability, Meaning of Capital Assets, Types of Capital Assets, Transfer of Capital Asset, Computation of Capital Gain, Short Term Capital Gains, Long Term Capital Gains

6. **Income from Other Sources:** Basis of Charge, Relevance of Method of Accounting, Dividend, Winnings from Lottery, Interest on Securities, Interest on KVP, IVP, NSC etc

Suggested Reading:

1. Taxmann's Direct Taxes: Law and Practice: Dr.Vinod K Singhania and Dr.Kapil Singhania
2. Systematic Approach To Income Tax: G.K Ahuja and Ravi Gupta
3. Tax Planning and Management: R.S Goyal

R.K.D.F. UNIVERSITY, BHOPAL

Second Year

Semester –III

Specialisation in Accounting & Finance

Course	Subject Title	Subject Code
M.Com	**Accounting & Finance-I**	**MCSAF-304**

Course Outcomes:

OC 1: It is the course that teaches the fundamentals of accounting and finance practices.
OC 2: Through this course, an individual can learn the technical skills associated with many of the procedures of finance analysis and accounting.
OC 3: This course will benefit the candidates with the career options like becoming the finance controller, treasurer, finance officer, credit and cash manager, risk manager etc.

Syllabus

Unit I: Advanced problems of final accounts, Accounting from Incomplete Records

Unit II: Advanced problem of Bank Reconciliation Statement, Rectification Of Errors

Unit III: Accounting for Non Profit Organisation

Unit IV: Introduction to Modern Business, Basic Business Statistics, Micro Economics

Unit V: Financial Management, Operations Research, Finance Management Information Systems

Suggested Readings:

1. Company Accounts, By R.L Gupta
2. Company Accounting, By S.N Maheshwari
3. Advanced Accounts, By Monga J.r, Girish Ahuja and Ashok Sehgal

R.K.D.F. UNIVERSITY, BHOPAL

Second Year

Semester –III

Specialisation in Banking & Finance

Course	Subject Title	Subject Code
M.Com	**Banking & Finance-I**	**MCSBF-304**

Course Outcomes:

OC 1: The course provides basic knowledge in the field of banking and finance. The course offers the basics of banking, finance, regulations, Banking law, accounting etc.

OC 2: Postgraduates of M.Com with specialization in Banking and Finance have a wide range of job opportunities like Banks, Business Schools, Credit organizations, Consultancies, Economic consulting jobs, Indian civil services, health departments, Insurance industry, securities industry and investments.

SYLLABUS

Unit I: Introduction to Banking System , Banking Theory and Practice, Different types of Bank Accounts.

Unit II: Technology in Bank, Payment and settlement system in bank, Retail Banking Treasury management.

Unit III: Priority Sector Lending, Types of Banks- Commercial Bank, Industrial Banks, Co-operative Banks and Rural Banks.

Unit IV: Management of Financial Services- Salient features, scope and problems, mutual funds, venture capital financing

Unit V: Regualtory and theoretical framework of leasing, issue management procedures of management financing.

Suggested Readings:

1. Bhole L.M, **Financial Institutions and Markets,** Tata Mc Graw Hills, New Delhi
2. Khan M.Y, **Financial Services,** Tata Mc Graw Hills, New Delhi
3. Pathak, **Indian Financial Systems,** Tata Mc Graw Hills, New Delhi
4. Mishra M.N. – Insurance Principle & Practice (Sultan Chand & Company Ltd., New Delhi)
5. Ganguly Anand – Insurance Management (New Age International Publishers, New Delhi)

R.K.D.F. UNIVERSITY, BHOPAL

Second Year

Semester –III

Specialisation in Marketing

Course	Subject Title	Subject Code
M.Com	**Marketing-I**	**MCSM-304**

Course Outcomes:

OC 1: Marketing is an undergraduate programme that prepares students for professional careers in the field of marketing.

OC 2: IT emphasizes on the techniques and methods of managing and planning for marketing. Students proceed through the curriculum in a planned sequence that culminates with the development of a marketing plan.

OC 3: Postgraduates with this degree have an opportunity for the industries like Business Consultancies, Educational Institutes, Industrial Houses, Public Accounting Firms, Policy Planning, Foreign Trade, Banks, Budget Planning, Inventory Control, Merchant Banking, and Marketing.

SYLLABUS

1 Nature and scope of marketing, Management philosophies, Marketing System And Environment, Consumer Behaviour, Consumer Market and Industrial Market, Decision making in Buying

2 Market Segmentation, Grouping of market targeting and positioning, Product design

3 **Marketing Mix:** Elements of Marketing Mix, Product Mix, Branding and Packaging.

4 **Pricing Decisions:** Methods of setiing price, Pricing Strategies, Production

5 **Channels of Distribution:** Marketing Channels and Agencies, Marketing Research and Marketing Information System

Suggested Readings

1. Philip Kotler , Principles Marketing , Prentice Hall of India.
2. 2. William J. Stanton. Fundamentals of Marketing McGraw, New Dehli.
3. 3. Ramaswamy and Namkumari , marketing management Analysis planning and Control In Indian contaxt.
4. 4. Rajan Saxena , Marketing Management Tata Mc- Graw Hilt.

R.K.D.F. UNIVERSITY, BHOPAL

Second Year

Semester –III

Specialisation in Business Management

Course	Subject Title	Subject Code
M.Com	**Business Management-I**	**MCSBM-304**

Course Outcomes:

OC 1: The objective of this course is to develop a holistic perspective of enterprise, and critical analysis from the point of view of general management.

OC 2: In this course, students understand how organizations work, how they have to manage in organizations, and how they should interact with local and national organizations.

OC 3: These Postgraduates work in positions like a Business analyst, data analyst, management analyst, marketing manager, production manager, etc.

UNIT-I Business Policy as a field of study: Genesis and importance of Business Policy; Vision, Mission, Objectives and policies; General Management point of view: Strategic Decision making and Role of Strategist in Strategic Management.

UNIT-II Environmental Analysis and Internal Analysis; SWOT Analysis; Industry Analysis; Concept of value chain, Strategic profile of a firm: case study method.

UNIT-III Competitive Analysis: Framework for analyzing competition, competitive advantage of a firm; Strategic Planning: Formulation of Strategies,

UNIT-IV Strategic Choice and Implementation: Tools and techniques for Strategic Analysis; Impact Matrix, The experience Curve, BCG Matrix, GEC Model.

UNIT-V Industrial Analysis Concept of Value Chain, Strategic Profile of a firm, Framework for Analyzing competition, competitive Advantage of a firm.

Suggested Readings:

1. Ansoff, H Igor, Implanting Strategic Management Englewood Cliffs, New Jersey, Prentice Hall Inc., 1984

2. Budhiraja; S B and Athereya, M B. Cases in Strategic Management New Delhi, Tata MaGraw Hill,

1996
3. Christensen, C. R. etc. Business Policy; Text and Cases, 6th ed., Homewood Illinois, Richard D. Irwin, 1987
4. Glueck, Willam F. Strategic Management and Business Policy, 3rd ed New York, McGraw Hill

R.K.D.F. UNIVERSITY, BHOPAL

Second Year

Semester –III

Specialisation in Advanced Economic Analysis-I

Course	Subject Title	Subject Code
M.Com	Advanced Economics Analysis-I	MCSAEA-304

Course Outcomes:

OC 1: The course focuses on building **a business sense in eligible students to become specialities** in fields like cost accounting and organizational operations

OC 2: These Postgraduates work in positions like a Stock Broker, Economic Analyst, Business Analyst,Analytic Manager

Unit-I

General Introduction to Micro/Macro/Positive and Normative Economics/Scarcity and Choice Rational Behaviour

Unit-II

Utility analysis, Cardinal Utility, The Law of Diminishing Marginal Utility, The Law of qui-marginal utility and Ordinal utility, Indifference Curve analysis Price Effect, Income Effect, Substitution Effect, Indicate Curves and Budget Line Utilities, Maximization rule practical significance

Unit-III

Law of Demand and Supply, Derivation of demand Curve from price consumption curve, Market demand changes and consumer surplus

Unit-IV

Revealed preference theory, consumer choice under uncertainty, Hicksian revision of demand theory

Unit-V

Production and cost function-Law of variable proportion, Returns to scab production, Function of multi-product firm producer's equilibrium, Elasticity of substitution-Euler's theorem, Cobb-Douglas production function, Cost function, Cost Curves, Iso-cost curves, traditional and modern cost analysis.

Recommendation Books-

1.Varian HR Micro Economics a Modern approach
2.Mc.Conenell & Brue Micro Economics Principle & Policies. McGraw Hills
3.Professional Publication
4.Ahuja H.L advanced Economics Theory
5. Jain K.P advanced Economics Theory
6.Jhingan M.L Modern Micro Economics

R.K.D.F. UNIVERSITY, BHOPAL

Second Year

Semester –III

Specialisation in E-Commerce

Course	Subject Title	Subject Code
M.Com	**E-Commerce-I**	**MCSEC-304**

Course Outcome

OC 1: The subject aims to familiarize the student with the basic concept of e- commerce and to provide him/her with the knowledge of planning, scheduling and controlling a successful e- business.

OC 2: With the IT industry growing rapidly, B.Com E-Commerce graduates have immense opportunities to build stable and lucrative opportunities.

OC 3: Some of the areas of employment available to M.Com E-Commerce Postgraduates are Bankimg, Accounting and Finance Sectors, Networking and E-Commerce Organisations.

SYLLABUS

Unit I: Framework for understanding e- business: Introduction to e- commerce, Environmental forces affecting planning and practice, Ethical, legal and social concerns.

Unit II: Developing e- Business Frame work: Developing e- Business Models, Introduction to Internet, www. Concepts, Building of e- commerce websites, software hardware and tools.

Unit III: Planning, Implementing and Controlling of e-Business: Creating the Marketing Mix, Organizational and Managerial issues, Financial Planning and Working with Investors, Implementation and Control of the e-Business Plan.

Unit IV: Understanding of Key terms of E- Commerce: Electronic Commerce & Banking, Electronic Payment Systems, Electronic Payment Technology, On-line credit card, E- Commerce Security

Unit-V Network Infrastructure for E-Commerce – I: Local Area Network (LAN), Ethernet: IEEE 802.3: Local Area Network (LAN) Protocols, Wide Area Network (WAN), The Internet, TCP/IP Reference Model, Domain Names, Hyper Text Markup Language (HTML), Simple Exercises in HTML

Suggested Readings :

1. Agarwala , K.N. and D. Agarwala Business on the Net : What's and How's of E-Commerce , McMillan
2. Frontiers of E-Commerce Ravi Kalkota , TMH
3. O,Brien J. Management Information System, TMH
4. Oberoi , Sundeep E-Security and You , TMH 5. Young , Margret Levine.

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M.COM (Fourth Semester) SCHEME

M.COM Course Curriculum Students have the option

(I) to study all core papers **OR**

(II)opt for any one Specialization area in place of MC-404 Project Planning and Development in M.COM Semester IV Scheme:

II Scheme

S.No	Subject Code	Subject Name	Marks Distribution						
			Assignment Marks		Theory Marks		Practical Marks		Total Marks
			Max	Min	Max	Min	Max	Min	
1	MC-401	Consumer Behaviour	20	8	80	32	-	-	100
2	MC-402	International Marketing	20	8	80	32	-	-	100
3	MC-403	Indian Financial System	20	8	80	32	-	-	100
4	MC-404	Project Planning and Management	20	8	80	32	-	-	100
5	MC-405	Project Work (Viva)	-	-	-	-	50	20	50
			80	32	320	128	50	20	450

II Specialisation Scheme

S.No	Subject Code	Subject Name	Marks Distribution						
			Assignment Marks		Theory Marks		Practical Marks		Total Marks
			Max	Min	Max	Min	Max	Min	
1	MC-401	Consumer Behaviour	20	8	80	32	-	-	100
2	MC-402	International Marketing	20	8	80	32	-	-	100
3	MC-403	Indian Financial System	20	8	80	32	-	-	100
	MCSIDT-404	Taxation – II (Indirect Taxation)	20	8	80	32	-	-	100
	MCSAF-404	Accounting & Finance-II	20	8	80	32	-	-	100
	MCSBF-404	Banking & Finance-II	20	8	80	32	-	-	100
	MCSM-404	Marketing-II	20	8	80	32	-	-	100
	MCSBM-404	Business Management-II	20	8	80	32	-	-	100
	MCSAE-404	Advanced Economics Analysis II	20	8	80	32	-	-	100
	MCSEC-404	E-Commerce-II	20	8	80	32	-	-	100
5	MC-405	Project Work (Viva)	-	-	-	-	50	20	50
			80	32	320	128	50	20	450

R.K.D.F. UNIVERSITY, BHOPAL

Second Year
Semester –IV

Course	Subject Title	Subject Code
M.Com	Consumer Behaviour	MC-401

Course Outcomes:

OC1: To understand consumer behaviour in an informed and systematic way.

OC 2: To analyse personal, socio-cultural, and environmental dimensions that influence consumer decisions making.

OC 3: Consumer Behavior course enables a student to gain a comprehensive understanding of consumer behavior & market research and their relevance in gaining consumer insight.

Unit -1

Introduction : Meaning and Significance of consumer behaviour, Determinants of consumer behaviour, Consumer behaviour Vs. buyers behaviour, Consumer buying process and consumer movement in India.

Unit -2

Organisational Buying Behaviour and Consumer Research : Characteristics and Process of organizational buying behaviour Determinants of organizational buying behaviour. History of consumer research and Consumer research process.

Unit -3

Consumer Needs and Motivations : Meaning of motivation, Needs and Goals, Dynamic nature of consumer motivation, Types and systems of consumer needs, measurement of motives and Development of motivational research.

Unit -4

Personality & Consumer Behaviour : Concept of personality, theories of personality, Personality and understanding, consumer diversity, Self and selfimages

Unit -5

Social Class and Consumer Behaviour : Meaning of social class,Measurement of social class, Lifestyle profiles of the social class, Social-class mobility, Affluent and Non-affluent consumer, Selected consumers behaviour, applications of social class.

Suggested Readings:

1. Philip Kotler – Marketing Management
2. Jain, Jinendrakumar - Marketing Management

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Second Year

Semester –IV

Course	Subject Title	Subject Code
M.Com	International Marketing	MC-402

Course Outcomes:

OC 1: This course focuses on various key topics in international marketing planning, including: standardization vs. adaptation: marketing communications, looking at global branding and advertising, exporting, managing and logistics: pricing; ethical, financial and organizational issues.

OC 2: To develop knowledge and understanding of key issues associated with international marketing.

Unit -1

International Marketing: Meaning, Scope, Nature and Significance.International Marketing Environment - Internal and External Environment, International Market, Orientation, Identification and Selection of foreign market, Functions and qualities of an Export Manager.

Unit -2

Export Organization: Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, Methods, of Pricing, Price quotation.

Unit -3

Direct Trading and Indirect Trading: Meaning and Methods, Methods of Payment in international Marketing.

Unit -4

Export Credit: Meaning, Nature, Influencing factors and significance, Methods of Export Credit, Export Credit and Finance in India. Risk in Export Trade, Role of the Export Credit Guarantee Corporation of India Limited, The Export-Import Bank of India.

Unit -5

Export and Import Procedure : Documentation in foreign trade, Bilateral and Multilateral Trade Agreements, Its meaning, objective, types and significance, SAARC, Role of WTO in Foreign Trade.

Suggested Readings:

1. International Marketing – V.S. Rathore

R.K.D.F. UNIVERSITY, BHOPAL

Second Year

Semester –IV

Course	Subject Title	Subject Code
M.Com	**Indian Financial System**	**MC-403**

Course Outcomes:

OC 1: Understand the role and function of the financial system in reference to the Indian economy

OC2: Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.

OC3: Evaluate and create strategies to promote financial products and services.

Unit -1

Introduction to Financial System : Components, functions, Nature and Role, Relationship between financial system and Economic growth.

Unit -2

Money Market in India : Meaning, functions, Development of Money Market in India, Money Market Instruments. Capital Market: Meaning, functions and reforms

Unit -3

Depositories and Custodians : Depository System NSDL, CSDL, Stock Holding Corporation of India. Derivatives Market, Concept, Benefits and Need. Types of Financial derivatives, Forward and future contracts, Options, Futures, Types and Benefits.

Unit -4

Credit Rating: Concept and significance, Credit Rating Agencies in India, Factoring and Forfeiting.

Unit -5

Mutual Funds : Introduction, History, Types, Organization, Regulation over Mutual Funds, Financial, Objectives of Financial system reforms

Suggested Readings :

1. Indian Financial System - B. Pathak
2. Indian Financial System - Khan & Jain

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Second Year

Semester –IV

Course	Subject Title	Subject Code
M.Com	Project Planning and Management	MC-404

Course objective:

OC 1: The course provides a project management overview, including fundamentals about project initiation, project closing, and the importance of the role of a project manager

OC 2: The course discuss processes for defining, planning, executing, monitoring, controlling, and closing a project

Unit -1

Project: Meaning, Characteristics and steps, Project Life Cycle, Causes of Project Failure. Role and qualities of a project Manager Classification of project, Project Identification, Sources of project ideas, Considerations for initial selection of projects.

Unit -2

Project Formulation: Pre-feasibility study, Project Feasibility Analysis: Market Analysis, Technical Analysis, Financial Analysis, Economic Analysis.

Unit -3

Project Finance: Direct Financial Assistance, Bridge Loans, Specific assistance scheme of Financial Institutions. Project Organization structure, Selection *of* project manager. Authority and Responsibilities of a project manager.

Unit -4

Project Implementation: Pre-requisites for successful implementation. Project Management Systems; characteristics, Necessity, Project Management Information System.

Unit -5

Project Audit : Ex-post project evaluation, Human aspect of project management, Environment Appraisal of Projects (a brief review).

Suggested Readings:

1. N.P. Agarwal - Project Planning & Management
2. Prasanna Chand - Project Planning & Management
3. Chowdhri S.C - Project Planning & Management
4. Singh Narendra - Project Planning & Management

R.K.D.F. UNIVERSITY, BHOPAL

Second Year
Semester –IV

Specialisation in Indirect Taxation

Course	Subject Title	Subject Code
M.Com	Indirect Taxation-II	MCSIDT-404

Course Outcomes:

OC 1: The course aims to help students to comprehend the basic principles of the laws governing Indirect taxes.

OC 2: It Prepares students for technical training in taxation and offers a strong base in the field of Goods and Service Tax , Custom and Excise.

Syllabus

Unit 1: Concept of indirect taxes: Concept and features of Indirect Taxes, Principles of Indirect Taxes

Unit 2: Goods and Service Tax (GST) Laws: GST Laws: An Introduction including Constitutional Aspects, Levy and collection of CGST, SGST And IGST, Charge of Tax, Exemption from Tax, Composition Levy

Unit 3: GST: Input Tax Credit, Registration, Tax Invoice: Credit and Debit Notes, E-Way Bill, Payment of tax

Unit 4: Customs Tax: Customs Tariff Act 1975

Unit 5: The Central Excise Tariff Act, 1985

Suggested Readings:

1. Indirect Tax Laws: Bharat Law House Pvt Ltd.

2. Indirect Tax Laws: SK Mishra, FCA

3. Indirect Taxation: Dr. V. Balachandran, Publication: Sultan Chand And Sons

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Second Year

Semester –III

Specialisation in Banking and Finance

Course	Subject Title	Subject Code
M.Com	**Accounting & Finance-II**	**MCSAF-404**

Course Outcomes:

OC 1: It is the course that teaches the fundamentals of accounting and finance practices.

OC 2: Through this course, an individual can learn the technical skills associated with many of the procedures of finance analysis and accounting.

OC 3: This course will benefit the candidates with the career options like becoming the finance controller, treasurer, finance officer, credit and cash manager, risk manager etc.

Syllabus

Unit I: Accounting for Insurance Claim

Unit II: Investments A/c, Voyage A/c, Inflation Accounting

Unit III: Management of Financial Markets, Financial Database System, Operation Mangement

Unit IV: Corporate Financial strategy, Management Information System

Unit V: Commercial Bank Management, Financial & Commodity Derivatives

Suggested Readings:

1. Company Accounts, By R.L Gupta
2. Company Accounting, By S.N Maheshwari
3. Advanced Accounts, By Monga J.r, Girish Ahuja and Ashok Sehgal

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Second Year

Semester –IV

Specialisation in Banking & Finance

Course	Subject Title	Subject Code
M.Com	Banking & Finance-II	MCSBF-404

Course Outcomes:

OC 1: The course provides basic knowledge in the field of banking and finance. The course offers the basics of banking, finance, regulations, Banking law, accounting etc.

OC 2: Postgraduates of M.Com with specialization in Banking and Finance have a wide range of job opportunities like Banks, Business Schools, Credit organizations, Consultancies, Economic consulting jobs, Indian civil services, health departments, Insurance industry, securities industry and investments.

SYLLABUS

Unit I: Reserve Bank of India-Legal framework and main functions, Commercial Banking, Public, Private, foreign, co-operative sector,

Unit II: Cheques, Types of cheques**,**Online payment systems, Debit and Credit payment system.

Unit III: Credit Rating, Factoring, Housing Finance, Merger/amalgamation, Debt Securitization

Unit IV: Mechanism of security trading, NSE, OTCEI, scripless trading, depository system and custodial services

Unit V: SEBI- Its objectives, Powers and Function

Suggested Readings:

1. Bhole L.M, **Financial Institutions and Markets,** Tata Mc Graw Hills, New Delhi
2. Khan M.Y, **Financial Services,** Tata Mc Graw Hills, New Delhi
3. Pathak, **Indian Financial Systems,** Tata Mc Graw Hills, New Delhi
4. Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., New Delhi)
5. Ganguly Anand - Insurance Management (New Age International Publishers, New Delhi)

R.K.D.F. UNIVERSITY, BHOPAL

Second Year

Semester –IV

Specialisation in Marketing

Course	Subject Title	Subject Code
M.Com	Marketing-II	MCSM-404

Course Outcomes:

OC 1: Marketing is an undergraduate programme that prepares students for professional careers in the field of marketing.

OC 2: IT emphasizes on the techniques and methods of managing and planning for marketing. Students proceed through the curriculum in a planned sequence that culminates with the development of a marketing plan.

OC 3: Postgraduates with this degree have an opportunity for the industries like Business Consultancies, Educational Institutes, Industrial Houses, Public Accounting Firms, Policy Planning, Foreign Trade, Banks, Budget Planning, Inventory Control, Merchant Banking, and Marketing.

SYLLABUS

1 **International Marketing:** Meaning, Scope, Nature and Significance, International Marketing Environment- Internal and External, International Market, Orientation Identification and Selection of Foreign market, Functions and qualities of an export Manager

2 **Export Organization:** Meaning affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, Methods of pricing, price quotation.

3 **Direct Trading and Indirect Trading:** Meaning and Methods, Methods of Payment in International Marketing.

4 **Export Credit:** Meaning, Nature, Influencing factors and significance, Methods of Export Credit, Export Credit and Finance in India, Risk in Export Trade, Role of the Export Credit Guarantee, Corporation of India Limited, The Export-Import Bank of India.

5 **Export-Import Procedure:** Documentation of foreign trade, Bilateral and Multilateral Trade Agreements, Its meaning, objective types and significance, SAARC, Role of WTO in Foreign Trade.

Suggested Readings

1. V.S. Rathore - International Marketing
2. O.S. Shrivastava - International Business and Environment

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Second Year

Semester –IV

Specialisation In Business Management

Course	Subject Title	Subject Code
M.Com	**Business Management-II**	**MCSBM-404**

Course Outcomes:

OC 1: The objective of this course is to develop a holistic perspective of enterprise, and critical analysis from the point of view of general management.

OC 2: In this course, students understand how organizations work, how they have to manage in organizations, and how they should interact with local and national organizations.

OC 3: These Postgraduates work in positions like a Business analyst, data analyst, management analyst, marketing manager, production manager, etc.

SYLLABUS

Unit I: Introduction to supply chain management: Supply chain basics, decision phases in supply chain, supply chain flows, supply chain efficiency and responsiveness, supply chain integration, process view of a supply chain.

UNIT-II Demand forecasting in supply chain: Role of forecasting in supply chain, components of a forecast, forecasting methods, estimating level, trend and seasonal factors, Holt"s model, Winter"s model, measures of forecast error.

UNIT-III Role of aggregate planning in supply chain: Aggregate planning strategies, managing supply and demand in supply chain.

UNIT IV- Inventory Management- Inventory concept, need for inventory types of Inventory, functions use,Dependent and Independent demand,Responsibility Of Inventory Manager

Unit V- Inventory Control Techniques- Inventory classification and its use in controlling inventory, Setup time and inventory control, safety stock determination considering service level.

Suggested Readings:

1.Foundations of Inventory Management – Zipkin, McGraw Hill.

2. Orliky"s MRP – Plossl

3. Production Planning And Inventory Control - Seetharama L Narsimhan, Dennis W McLeavy, Peter J Billington, Prentice Hall Of India Pvt Ltd

4. Sunil Chopra and Peter Meindl, “Supply chain management - strategy planning and operation” PHI

5. Handfield R. B., Nichols Jr. E. L., “Introduction to supply chain management”, Pearson Education

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Second Year

Semester –IV

Specialistaion in Advanced Economic Analysis-II

Course	Subject Title	Subject Code
M.Com	Advanced Economics Analysis -II	MCSEA-404

Course Outcomes:

OC 1: The course focuses on building a business sense in eligible students to become specialities in fields like cost accounting and organizational operations

OC 2: These Postgraduates work in positions like a Stock Broker, Economic Analyst, Business Analyst,Analytic Manager

SYLLABUS

Unit I Perfect competition short run and long run equilibrium of the firm and industry, price and output determination, supply cure, Monopoly, short run and long run equilibrium, price discrimination, welfare aspects, monopoly control and regulation.

Unit-II

Monopolistic competition – general and chamberlain approaches to equilibrium, equilibrium of the firm and the group with product differentiation and selling costs, excess capacity under monopoli9stic and imperfect competition, criticism of curve and collusive (Cartels and mergers, price leadership), price and output determination under monopsony and bilateral monopoly.

Unit-III

Distribution : Neo classical approach – Marginal productivity theory; Elasticity of technical substitution, technical progress and factor shares; theory of distribution in imperfect product and factor markets Mocro theories of distribution – Ricardian Marxian.

Unit-IV

Wages theories marginal productivity minimum wages determination of rent classification and morden theories qusirent, theories of interest – liquidity preference IS- LM curve theories of profit.

Unit-V

Welfare Economic: Partial and general Equilibrium Pigovain Welfare Economic; pareto optimal conditions value judgement; social welfare function; compensation principle; inability to obtain opfimum welfare imperfections, market failure, decreasing costs, uncertainty and non-existent and incomplete markets thoeries of second best arrow's impossibility theorem. Walrasian and marshall condition of the txistence of the general equilibrium.

Suggested Readings:.

1. Kreps. David M. (1990) A course in Microeconomic theory Princeton university press Princeton.

R.K.D.F. UNIVERSITY, BHOPAL

Second Year

Semester –IV

Specialisation in E-Commerce

Course	Subject Title	Subject Code
M.Com	**E-Commerce-II**	**MCSEC-404**

Course Outcome

OC1: The subject aims to familiarize the student with the basic concept of e- commerce and to provide him/her with the knowledge of planning, scheduling and controlling a successful e- business.

OC2: With the IT industry growing rapidly, B.Com E-Commerce graduates have immense opportunities to build stable and lucrative opportunities

OC 3: Some of the areas of employment available to M.Com E-Commerce Postgraduates are Bankimg, Accounting and Finance Sectors, Networking and E-Commerce Organisations.

Unit I: Application of Spreadsheets in Business, Business Communication, Business Economics, Introduction to Marketing

Unit II: Business Accounting, Critical Analysis & Writing, Oral & Visual Communication

Unit III: Marketing for the Digital Economy, E-Commerce Technologies, Ethics & Corporate Governance, Human Resource Management

Unit IV: Impact of Media on Society - A History, Introduction to Business Analytics, Introduction to Supply Chain Management

Unit V: International Business, Digital Consumer Search and Marketing, Marketing and Retail Analytics

Suggested Readings :

1. Agarwala , K.N. and D. Agarwala Business on the Net : What's and How's of E-Commerce , McMillan 2. Frontiers of E-Commerce Ravi Kalkota , TMH

3. O,Brien J. Management Information System, TMH

4. Oberoi , Sundeep E-Security and You , TMH 5. Young , Margret Levine The complete reference to Internet, TMH