

M.COM (NEP) SEMESTER – I

COURSE STRUCTURE

| Sr. No. | Particular | Subject Code | Credits | Page No. |
|----------------------|---|----------------------------|-----------|----------|
| 1 | MAJOR MANDATORY (Optional) | | | |
| | Advanced Accounting | 24MC1-A401 | 4 | 1 |
| | Income Tax | 24MC1-A451 | 4 | 3 |
| | <i>OR</i> | | | |
| | Advanced Cost Accounting & Cost Systems | 24MC1-A403 | 4 | 5 |
| | Costing Techniques and Responsibility Accounting | 24MC1-A453 | 4 | 7 |
| 2 | MAJOR MANDATORY (Compulsory) | | | |
| | Management Accounting | 24MC1-A425 | 4 | 9 |
| | Indian Economic Planning for Development (Industrial Economics) | 24MC1-A402 | 2 | 11 |
| 3 | MAJOR ELECTIVE (Compulsory) | | | |
| | Strategic Management | 24MC1-B429 | 4 | 13 |
| 4 | RESEARCH METHODOLOGY (Compulsory) | | | |
| | Research Methodology for Business | 24MC1-C431 | 4 | 15 |
| Total Credits | | | 22 | |

ACADEMIC EXTRA CREDIT

| Sr. No. | Particular | Subject Code | Credits | Page No. |
|---------|--|----------------------------|---------|----------|
| 1 | ACADEMIC EXTRA CREDIT (Compulsory) | | | |
| | Human Rights-I | 24MC1-A432 | 1 | |
| | Introduction to Cyber Security-I | 24MC1-A433 | 2 | |

Note: *Click on the subject name or subject code to access the link to subject details.*

M.COM SEMESTER-I (NEP 2023) SUBJECT GROUP

| DIV. | SUB. GROUP | Subjects & Credits | | | | | | | Academic Extra Credit |
|------|------------|---|--|---------------------------|---|--------------------------|---------------------------------------|---------------|--|
| | | MAJOR Mandatory | | | | Major Elective | RM | Total Credits | |
| A | <i>A</i> | Advanced Accounting (4) | Income Tax (4) | Management Accounting (4) | Indian Economic Planning for Development (Industrial Economics) (2) | Strategic Management (4) | Research Methodology for Business (4) | 22 | Human Rights-I (1) Introduction to Cyber Security-I (2) |
| | <i>B</i> | Advanced Cost Accounting & Cost Systems (4) | Costing Techniques and Responsibility Accounting (4) | Management Accounting (4) | Indian Economic Planning for Development (Industrial Economics) (2) | Strategic Management (4) | Research Methodology for Business (4) | 22 | Human Rights-I (1) Introduction to Cyber Security-I (2) |

MAJOR CORE (Optional)

| | | |
|---|-------------------------------------|---|
| Course Code: 24MC1-A401 | Subject: Advanced Accounting | Total Marks: 100 Credits: 04 |
| Course Objectives: 1. To lay a theoretical foundation of Principles and Practices of Accounting including Ind. AS and IFRS. 2. To develop the ability to prepare the Consolidated Financial Statements of Holding Companies. 3. To enable to prepare Statement of Affairs of the Companies under Liquidation. 4. To develop the understanding regarding the needs and methods of valuation of Goodwill & Shares. | | |
| Course Outcome: After completing the Course, the student shall be able to: C01: Get familiar with the Principles and Practices of Accounting including Ind. AS and IFRS. C02: Prepare the Consolidated Financial Statements of Holding Companies with two Subsidiaries /one Foreign Subsidiary C03: Prepare Statement of Affairs of the Companies under Liquidation C04: Understand the needs and apply various methods for valuation of Goodwill & Shares | | |

| Unit | Unit Title | Contents | No of Lectures |
|--------------|---|--|----------------|
| I | Basic Concepts: | 1.1 Conceptual framework of Accounting — Accounting environment - Accounting Concepts, Principles, Conventions and Accounting Policies. 1.2 Classification of accounting. Accounting Standards -Generally Accepted Accounting Principles -Selection of Accounting Principles. Introduction to Ind AS & IFRS. Comparison between AS & Ind AS. | 12 |
| II | Consolidated Financial Statements: | 2.1 Consolidated Accounts of Holding and two Consolidated Profit & Loss Accounts - subsidiary Companies Consolidation - Inter Company transactions - Issue of Bonus Shares - Revaluation of Fixed Assets -Debentures and Preference Shares of Subsidiary Company- Dividend - (Holding Company withtwo Subsidiaries / one Foreign Subsidiary only). AS.21. | 16 |
| III | Liquidation of Company: | 3.1 Preparation of Statement of affairs including deficiency /surplus account. | 14 |
| IV | Valuation of Shares and Goodwill: | 4.1 Valuation of Shares - Need for valuation - Methods of valuation of shares- Net Assets method, Dividend yield method, earning yield method, Return on Capital method, Price/Earning method and Fair value method &DCF Method (Discounted Cash Flow Method). 4.2 Valuation of Goodwill - Need for valuation-Methods of valuing Goodwill - Number of Years | 18 |
| Total | | | 60 |

Suggested Readings:

| Sr. No. | Title of the Book | Author/s | Publication |
|---------|----------------------------|---|------------------------------|
| 1 | Advanced Accounts | Shukla and Grewal | S. Chand & Co. Ltd. |
| 2 | Advanced Accounts | Jain and Narang | Kalyani Publishers |
| 3 | Accountancy, Vol. I and II | Sr. K. Paul | New Central Book Agency |
| 4 | Accounting Theory | L. S. Porwal | Tata McGraw Hill |
| 5 | Accounting Text and Cases | Robert Anthony, D. F. Hawkins & K. Merchant | Tata McGraw Hill |
| 6 | Corporate Accounting | S. N. Maheshwari | Vikas Publication House Pvt. |

E-Learning Resources:

| Sr. No. | Topic of the Lecture | Lectures (Available on Youtube/Swayam/MO OCS etc.) | Journals/Articles/Case studies |
|----------------|-----------------------------|---|---|
| 1 | Basic Concepts | https://youtu.be/J3d3EdYvGBA | Taxman Journal of Costing and Management Accounting British accounting review International Journal of accounting The Management Accountant The management accountant https://www.icaai.org/ |

| | | |
|---|----------------------------|---|
| Course Code: 24MC1-A451 | Subject: Income Tax | Total Marks: 100 Credits: 04 |
| Course Objectives: | | |
| <ol style="list-style-type: none"> To provide knowledge of Definitions/concepts of Income Tax Act 1961. To develop an in-depth understanding of the provisions of the Income Tax Act to compute income under various heads of income. To acquaint students with various deductions available under Chapter VI A of the Income Tax Act. To equip students with knowledge to compute Gross Total Income and Net Taxable income of various assesses. | | |
| Course Outcomes: | | |
| After completing the course, the student shall be able to: | | |
| CO1: Understand various definitions/concepts under the Income Tax Act. | | |
| CO2: Compute income of assesses under various heads of income. | | |
| CO3: Get acquainted with permissible deductions under Chapter VI A of the Income Tax Act. | | |
| CO4: Compute Gross Total Income and Net Taxable income of assesses | | |

| Unit | Unit Title | Contents | No of Lectures |
|--------------|--|---|----------------|
| I | Income Tax Act, 1961 – An Introduction | 1.1 History of Income Tax in India 1.2 Introduction & Features 1.3 Difference between direct and Indirect Tax 1.4 Fundamental Concepts and definitions under Income Tax Act, 1961 1.5 Rates of taxes 1.6 Basis of charge 1.7 Residential status and scope of total income 1.8 Income Exempt from tax 1.9 Capital receipts & Revenue receipts | 12 |
| II | Heads of Income | 2.1 Income from Salary : 2.2 Chargeability -Allowances and Taxability - Perquisites - Valuation of perquisites - Provident Funds —Deduction from salaries 2.3 Income from House Property: 2.4 Gross Annual Value-Self occupied property, Let out property -deemed to be let out property - Permissible deductions. 2.5 Income from Business/ Profession : Meaning of Business / Profession, deductions expressly allowed, Depreciation, Specific disallowances, Method of accounting - Maintenance of Books of Account - Audit of Accounts 2.6 Capital Gains: 2.7 Meaning, Types of capital asset, types of capital and Exemptions under section 54 2.8 Income from Other Sources: 2.9 Basis of charge and various incomes chargeable under this head | 22 |
| III | Deductions Under Chapter VIA | 3.1 Permissible deductions Under Chapter VIA Income Tax Act. 3.2 Rebate 87A, Relief U/S89 | 12 |
| IV | Computation of Gross Total Income and Assessment of Companies | 4.1 Computation of Total Taxable Income of an Individual and Hindu Undivided Family 4.2 Assessment of Companies | 14 |
| Total | | | 60 |

Suggested Readings:

| Sr. No. | Title of the Book | Author/s | Publication |
|----------------|-----------------------------------|---------------------------------|---------------------------|
| 1 | Income Tax Bare Act | - | - |
| 2 | Income Tax Rules | - | - |
| 3 | Students Guide to Income Tax | Dr. Vinod K. Singhanian and Dr. | Taxman Publications (P) |
| 4 | Students Guide to Income Tax | Dr. Dr Vinod K. Singhanian and | Taxman Publications (P) |
| 5 | Practical Approach to Income Tax. | Dr. Girish Ahuja, Dr. | Commercial Law Publishers |

Suggested Web / E — Learning Resources:

| Sr. No | Topic | Journals/ Articles/ Case Studies |
|---------------|---------------------------------------|--|
| I | Income Tax Act, 1961- An Introduction | www.icai.org www.icsi.edu www.icmai.in |

| | | |
|---|---|---|
| Course Code: 24MC1-A403 | Subject: Advanced Cost Accounting & Cost Systems | Total Marks: 100 Credits: 04 |
| Course Objectives: | | |
| 1. To develop the understanding of Nature and Scope of Cost Accounting. 2. To impart the knowledge of Cost Accounting treatment in relation to Material Cost, Employee Cost and Overheads. 3. To equip the students with the knowledge of interface between Cost Accounting Standards and the various elements of Cost. 4. To enable students to apply different Methods of Costing in Manufacturing and Service industries. | | |
| Course Outcome: | | |
| After completing the Course, the student shall be able to: | | |
| CO 1: Understand the Nature and Scope of Cost Accounting. | | |
| CO2: Learn the Cost Accounting treatment in relation to Material Cost, Employee Cost and Overheads. | | |
| CO3: Establish the interface between Cost Accounting Standards and various elements of Cost. | | |
| CO4: Apply different methods of Costing in Manufacturing and Service industries | | |

| Unit | Unit Title | Contents | No of Lectures |
|--------------|-------------------------------------|--|----------------|
| I | Nature and Scope of Cost Accounting | 1.1 Introduction, Meaning, 1.2 Definitions and Objectives of Cost Accounting, Cost Centres and Cost unit. 1.3 Elements of Cost: Material, Labour and Overheads. Material: Concept, Procurement of Material. 1.4 Preparation of Cost Sheet 1.5 Storage and Inventory Control Techniques -Perpetual Inventory system, ABC Analysis, Inventory Turnover ratios, Just in Time, Economic Order Quantity. Fixation of inventoryLevels. 1.6 Study of CAS 1 (Classification of Cost) and CAS 6 (MaterialCost) | 15 |
| II | Employee cost | 2.1 Meaning, Definitions and Significance of Labour Cost 2.2 Classification of Labour Cost 2.3 Methods of Remuneration-Performance Based Remuneration 2.4 Labour Cost — Idle time- causes and accounting treatment Overtime Premium-Accounting treatment & its Control 2.5 Treatment of special Labour Cost —Fringe benefits, Bonus, 2.6 Employees Welfare Costs 2.7 Labour Turnover — concept, causes, Measurement & Cost of Labour Turnover. 2.8 Study of CAS — 7 relating to Employees Cost | 15 |
| III | Overheads Accounting | 3.1 Meaning & Classification of Overheads, 3.2 Allocation, Apportionment & reapportionment (Repeated distribution Methods & Simultaneous Equations Method) of Overheads 3.3 Absorption of Overheads-Methods, Over and under absorption of overheads 3.4 CAS — 3 (Overheads) | 14 |
| IV | Methods of Costing | 4.1 Job Costing and Contract Costing. 4.2 Process Costing 4.3 Operating Costing - Transport, Hospitals & Hotel undertakings | 16 |
| Total | | | 60 |

Suggested Readings:

| Sr. | Title of the Book | Author/s | Publication | Place |
|------------|---|----------------------------------|------------------------|--------------|
| 1 | Nature and Scope of Cost | Jawahar Lal & Seema | Tata Mcgraw Hill | New |
| 2 | Advanced Cost Accounting and Cost Systems | Ravi M Kishor | Taxmann | New Delhi |
| 3 | Cost Accounting Theory and | S. N. Maheshwari | Mittal Shree Mahavir | New |
| 4 | Advanced Cost Accounting | Jain and Narang | Kalyani Publication | New |
| 5 | Hornrgren's Cost Accounting-A Managerial Emphasis | Srikant M Datar & Madhav V Rajan | Pearson | Noida, UP |
| 6 | Cost Accounting & Principles & | Dr. M.N. Arora | Vikas Publishing House | New |

| | | |
|---|--|---|
| Course Code: 24MC1-A453 | Subject: Costing Techniques and Responsibility Accounting | Total Marks: 100 Credits: 04 |
| Course Objectives: | | |
| 1. To provide an insight of Budgetary Control along with its Applicability in an Organization. 2. To acquaint the students with the concepts of Standard Costing & Variances and various ways/methods to minimize the Variances. 3. To acquaint with the concept of Uniform Costing, Interfirm Comparison and its use in Managerial Decision Making for improvement in performance. 4. To make aware about different Responsibility Centers and various ways to Control the Cost | | |
| Course Outcome: | | |
| After completing the Course, the student shall be able to: | | |
| CO1: Understand the concept and types of Budgets, Budgetary Control etc. along-with its usefulness in Controlling the Cost. | | |
| CO2: Know the concept of Standard Costing and Variance Analysis and various methods to minimize the Variances. | | |
| CO3: Familiar with the Concept of Uniform Costing and its usefulness in managerial decision-making process. | | |
| CO4: Understand various Responsibility Centers and the ways/ methods to increase efficiency by controlling the cost. | | |

| Unit | Unit Title | Contents | No of Lectures |
|--------------|---|--|----------------|
| I | Budgetary Control | 1.1 Concept of Budget and pre-requisites of preparing budget. 1.2 Types of Budgets 1.3 Process of preparing Budgets —Flexible Budget, Cash Budget, Production Cost, Quantity Budget & Sales Budget 1.4 Limiting Factors in preparing Budgets 1.5 ZBB (Zero Based Budget) | 18 |
| II | Standard Costing | 2.1 Concept of Standard Cost 2.2 Setting of Standards 2.3 Variance Analysis — Material, Labor, Overhead, Sales and Profit Variances | 18 |
| III | Uniform Costing and Inter-firm Comparison | 3.1 Reasons for differences in Cost and Costing Practices. 3.2 The Application, Advantages and Limitations of Uniform Costing. 3.3 Inter- firm comparison —Meaning, Advantages and Disadvantages | 10 |
| IV | Responsibility Accounting and Reporting | 4.1 Definition, Meaning, Principles, Controllable and Non-Controllable Costs. 4.2 Centers of Control, Cost Center, Revenue Center, Investment 4.3 Center, Profit Center 4.4 Performance Measurement of Business Centers. 4.5 Reporting to different levels of Management | 14 |
| Total | | | 60 |

Suggested Readings:

| Sr. | Title of the Book | Author/s | Publication | Place |
|-----|-------------------------------------|-------------------------------------|------------------------|-------|
| 1 | Cost Accounting & Principles & | Jawahar Lal & Seema | Tata Mcgraw Hill | New |
| 2 | Advanced Cost Accounting and Cost | Ravi M Kishor | Taxmann | New |
| 3 | Cost Accounting Theory and Problems | S. N. Maheshwari | Mittal Shree Mahavir | New |
| 4 | Advanced Cost Accounting | Jain and Narang | Kalyani Publication, | New |
| 5 | Horngren's Cost Accounting-A | Srikant M Datar & Madhav | Pearson, | Noida |
| 6 | Cost Accounting & Principles & | Dr. M.N. Arora | Vikas Publishing House | New |
| 7 | Cost Accounting: Methods and | B K Bhar, 18 th Edition; | - | - |
| 8 | Principles and Practices of Cost | N K Prasad, | - | - |

Suggested Web/ E- Learning Resources:

| Sr. No. | Topic of the Lecture | Lectures (Available on YouTube, Swayam, MOOCS etc.) | Journals/ Articles/Case Studies |
|----------------|-----------------------------|---|--|
| 1 | Budgetary Control | https://onlinecourses.nptel.ac.in/ | The Management |
| 2 | Standard Costing | noc21 | Accountant The Chartered Accountant |
| 3 | Uniform Costing | | |
| 4 | Responsibility Centers | | |

Note:

1. Weightage to Theory and Problems 30 % of marks for Theory & 70 % of marks for Practical problems

2. Area of practical problems:

- a. Cash Budget
- b. Flexible Budget
- c. Material, Labour, Overhead and Sales Variances
- d. Performance Measurement of Business Centers Responsibility Accounting

MAJOR MANDATORY (Compulsory)

| | | |
|-----------------------------------|---------------------------------------|--|
| Course Code: 24MC1-A425 | Subject: Management Accounting | Total Marks:100 Credits: 04 |
|-----------------------------------|---------------------------------------|--|

Course Objectives:

1. To acquaint the students with the concept of Management Accounting and emergence of Management Accounting as a tool of decision making
2. To equip the students with the knowledge of application of Marginal Costing and Differential Costing as the tools and techniques of Management Accounting for managerial decision making
3. To acquaint with Budgetary Control system and enable to prepare different types of budgets for managerial planning and control
4. To provide insights on Working Capital Management and ascertainment of Working Capital under different methods

Course Outcome:

After completing the Course, the student shall be able to:

- CO1: Illustrate the role of Management Accounting as the tool of decision making, by differentiating between Financial, Cost and Management Accounting and get acquainted with emerging areas of Management Accounting
- CO2: Apply the Marginal Costing and Differential Costing Technique for managerial decision making
- CO3: Understand the significance of Budgetary Control System, prepare different types of budgets and evaluate the applicability for managerial planning and control
- CO4: Gain an insight into significance and various components of working capital management and ascertain the working capital requirements under different methods

| Unit | Unit Title | Contents | No of Lectures |
|--------------|--|---|----------------|
| I | Management Accounting as a tool of decision making | 1.1 Management Accounting 1.2 Definition and Concept 1.3 Limitations of conventional accounting 1.4 Financial Accounting and Cost Accounting 1.5 Emergence of Management Accounting as a tool of managerial decision making 1.6 Distinction between Management Accounting, Financial Accounting and Cost Accounting 1.7 Advantages of Management Accounting 1.8 Emerging areas of Management Accounting - tools and techniques | 13 |
| II | Application of Management Accounting tools and techniques | 2.1 Marginal Costing- Meaning —Concept of Variability of Cost, Contribution, P/V Ratio, Break Even Analysis, Margin of Safety, Angle of incidence 2.2 Cost- Volume, Profit Analysis —Application in Managerial decision making 2.3 Differential Costing, Differential Costs, Differential Cost Analysis, Features of Differential Costing, Practical Application. (Theory and Advanced Problems) | 17 |
| III | Budget and Budgetary Control System | 3.1 Meaning, need and importance of Budget and Budgetary Control System 3.2 Preliminaries for adoption of Budgetary Control System, Budget Manual, Budget committee 3.3 Types of Budgets, Preparation of budget, Sales Budget, Production Budget and Purchase Budget, Fixed and flexible budget, Cash budget, Master budget, Limitations of Budgetary Control | 15 |
| IV | Working Capital Management | 4.1 Meaning, need and importance of Working Capital and Working Capital Management 4.2 Determinants of Working Capital, Working Capital Cycle 4.3 Estimation of Working Capital 4.4 Management of various components of working capital: Treasury and Cash management, Accounts Receivable Management and Inventory Management. (Theory and Problems) | 15 |
| Total | | | 60 |

Suggested Readings:

| Sr. | Title of the Book | Author/s | Publication |
|-----|--------------------------|----------------------|----------------------------------|
| 1 | Management Accounting | P.C. Tulsian | Tata Mcgraw hill publishing |
| 2 | Management Accounting | ukharji and M. Hanif | Tata Mcgraw hill publishing |
| 3 | Management Accounting | S.N. Maheshwari and | Vikas publishing house Pvt. Ltd. |
| 4 | Principles of Management | S.N. Maheshwari | Vikas publications house Pvt. |
| 5 | Management Accounting | I.M. Pandey | Vikas publications house Pvt. |
| 6 | Advanced Management | Ravi Koshore | Taxman |

Suggested Web / E-Learning Resources:

| Sr. No. | Topic of the Lecture | Lectures (Available on YouTube/Swayam/MOOCs etc.) | Journals/Articles/Case studies |
|---------|---|--|---|
| 1 | Management Accounting as a tool of decision making | https://www.classcentral.com/course/swayam-management-accounting-14177 https://nptel.ac.in/courses/110/101/110101003/ | Taxman Journal of Costing and Management Accounting British accounting review International Journal of accounting The Management Accountant The management Accountant https://icmai.in/icmai/news/209.php https://resource.cdn.icai.org/62107bosinp8cplOul.pdf |
| 2 | Application of Management Accounting tools and techniques | | |
| 3 | Budget and Budgetary Control System | | |
| 4 | Working Capital Management | | |

| | | |
|---|---|---|
| Course Code: 24MC1-A402 | Subject: Indian Economic Planning for Development (Industrial Economics) | Total Marks:50 Credits: 02 |
| Course Objectives: | | |
| 1. To understand the recent changes in the process of Economic Planning in India | | |
| 2. To examine the changing structure of planning process. | | |
| 3. To familiarize the students to the Sustainable Development through | | |
| Course Outcome: | | |
| After completing the Course, the student shall be able to: | | |
| CO1: To describe and explain the process of Economic Planning. | | |
| CO2: To describe and examine the changing structure of planning process in India. | | |
| CO3: To describe and explain the sustainable Economic Development. | | |

| Unit | Unit Title | Contents | No of Lectures |
|--------------|--|---|----------------|
| I | Economic Planning | 1.1 Economic Planning — Meaning, Definition and Features 1.2 Need of Economic Planning 1.3 Objectives of Economic Planning in India | 10 |
| II | National Institution for Transforming India Aayog (NITI Aayog) | 2.1 NITI Aayog- Objectives and Structure 2.2 Role of NITI Aayog 2.3 Difference between Planning Commission and NITI Aayog | 10 |
| III | Sustainable Development | 3.1 Sustainable Development: Meaning and Importance 3.2 SDGs (Sustainable Development Goals) 3.3 Measures for Sustainable Development 3.4 Current Scenario of SDG in India, wrt industrial development Determination | 10 |
| Total | | | 30 |

Mandatory Readings:

1. Zhingnan M.L. (1982) the Economics of Development and Planning. Vrinda Pub.(P) Ltd.
2. Dasgupta p. (1993) an Enquiry into Well Being and Destitution.
3. Ghosh. B.N.(1982) Economic Development and Planning National Book House.
4. Mishra & Puri, Development and Planning- Theory And Practice, Himalaya

Books Recommended:

1. Ragnar Nurkse, Problem of Capital Formation in Underdeveloped Countries.
2. Sen Amartya (1970) Growth Economics, Penguin.
3. Adelman, I. (1961) Theories of Economic Growth and Development, Stanford University, Press, Stanford.
4. Avhad Suhas (2015), 'Economics of Growth and Development' (Marathi Edition), Success Prakashan, Pune
5. Behrman, S. and T.N Srinivasan,(1995) Handbook of Development Economic, Vol. 1 to 3, Elsevier, Amsterdam,

6. Chenery H. and T.N.Srinivasan, (1989) Handbook of Development Economics Vol &2, Elsevier. Amsterdam.
7. Datir R.K. (2013) Vikas ani Paryavarniy Arthshastra, Nirali Prakashan, Pune.
8. Ghatak,S.(1986) An Introduction to Development Economics,Allen and Unwin, London,
9. Grillis M., D H. Perkins, M.Romer and D.R.Snodgrass (1992) Economic of Development (3rdEdition) W.W.Norton, New York.
10. Higgins, Benjamin. (1959) Economic Development, W.W.Norton , New York
11. Jennifer A. Elliott, (2013), an Introduction to Sustainable Development (Fourth Edition), Routledge Publication, London and New York.
12. Kindleberger C.P. (1977) Economic Development (3rd Edition) McGraw Hill, New York.
13. Jagdish Bhagwati,The Economics Of Underdeveloped Countries.
14. Mahata J.K. (1964) Economic of Growth, Asia.
15. Meaer and Baldwin (1970) Economic Development, Asia .
16. Mehata J.K.(1971) Economic Development , Chaitanya.
17. Meier, G.M. (1995) Leading Issue in Economic Development,6ed,Oxford University Press ,New Delhi,
18. Todaro M.P. (1996) Economic Development (6th Edition) Longman, London.
19. UNDP, Human Development Report [Latest]
20. World Development Reports
21. India Development Reports

MAJOR ELECTIVE (Compulsory)

| | | |
|---|--------------------------------------|--|
| Course Code: 24MC1-B429 | Subject: Strategic Management | Total Marks:100 Credits: 04 |
| Course Objectives: 1. To develop understanding of the concept of strategy, strategic management and elements in the process of strategic management. 2. To comprehend company's strategic intent and to understand the Balanced Scorecard approach to Objectives-setting 3. To understand the concept business environment and organizational appraisal. 4. To understand concept of strategic planning. | | |
| Course Outcome: After completing the Course, the student shall be able to: C01: Comprehend the concept of strategy, strategic management and elements in the process of strategic management. C02: Comprehend company's strategic intent balanced score-card. C03: Analyze business environment appraise the organization for competitive advantage. C04: Know strategic planning. | | |

| Unit | Unit Title | Contents | No of Lectures |
|--------------|---|--|----------------|
| I | Introduction to Strategic Management | 1.1 Concept of Strategy, Concept and Characteristics of Strategic Management. 1.2 Elements in the Strategic Management Process 1.3 Different levels of Strategy — Corporate Level, Business Level and Functional Level. 1.4 Strategic Decision-Making | 14 |
| II | Strategic Intent | 2.1 Meaning of Strategic Intent. 2.2 Vision, Mission, Business Definition, Goals and Objectives. 2.3 Balanced Score-card Approach to Objectives-setting 2.4 Critical Success factors | 14 |
| III | Strategy Formulation- Environmental and Organizational Appraisal | 3.1 Concept and Characteristics of Business Environment. 3.2 Internal and External Business Environment. 3.3 Internal Analysis for Strategic Advantage —Dynamics of internal environment Organizational Resources Organizational Behaviour Synergistic Effects and Competencies | 16 |
| IV | Strategic Planning | 4.1 Strategic Planning — Meaning of Strategic Planning. 4.2 Steps in Strategic Planning 4.3 Advantages and Limitations of Strategic Planning. | 16 |
| Total | | | 60 |

Suggested Readings:

| Sr. No. | Title of the Book | Author/s | Publication |
|---------|--|--------------------------|---|
| 1 | Strategic Management — the Indian Context | R. Srinivasan | ;PHI Learning 5th edition 1 October 2014 |
| 2 | Strategic Management and Business Policy | harKazmi | ta-Mcgraw Hill |
| 3 | Business Environment for Strategic Management | Aswathappa | nalaya Publishing House |
| 4 | Strategic Management | Fred David, Forest David | arson Education India |
| 5 | Strategic Management: A Conceptual Framework — | BhandariArbind a | Graw Hill Education (India) Private Limited |
| 6 | Strategic Management: Concepts and Issues | Ghosh, Arindam | oks & Allied Ltd |
| 7 | Business Policy and Strategic Management: Text and Cases | Cherunilam, Francis | :nalaya Publishing House |
| 8 | Strategic Management: Text and Cases | Rao, V.S.P. | Excel Books |
| 9 | Management Policy and Strategic Management | R. M. Srivastava | :nalaya Publishing House |

E-Learning Resources:

| Sr. No | Topic of the Lecture | Lectures (Available on YouTube/Swayam/MOOCs etc.) | Journals/Articles/Case-Studies |
|--------|--|--|---|
| 1 | Introduction to Strategic Management | https://www.classcentral.com/course/swayam-strategic-management-14306 http://nptel.ac.in/courses/110/101/110101003/ | Indian Management. Journal of Commerce & Management Thought. The Management Accountant https://icmai.in/icmai/news/209.php |
| 2 | Strategic Formulation, Strategic Analysis and Strategic Planning | https://www.youtube.com/watch?v=EvvnoNAUPSO&t=17s | |

RESEARCH METHODOLOGY (Compulsory)

| | | |
|---|---|--|
| Course Code: 24MC1-C431 | Subject: Research Methodology for Business | Total Marks:100 Credits: 04 |
| Course Objectives: | | |
| 1. To create an awareness about the Social Research Activity in general & Business Research in Particular and Ethical Issues in Research. | | |
| 2. To make student understand the Structure & Design of Research. | | |
| 3. To develop Research Skill Sets. | | |
| 4. To enable student' to explore the possibility to write a Research Article by using various Parameters of Research. | | |
| Course Outcome: | | |
| After completing the Course, the student shall be able to: | | |
| CO1: Understand the concept of research and ethical issues in research etc. | | |
| CO2: Know the Structure and design of the research | | |
| CO3: Understand methods of data collection, processing and analysis of the same. | | |
| CO4: Develop an understanding of writing a research report and to write a research article | | |

| Unit | Unit Title | Contents | No of Lectures |
|--------------|--|---|----------------|
| I | Introduction to Business Research | 1.1 Introduction. Definition, Objectives, Significance & Types of Research, Criteria of research, Features of a Good Research, Steps in Scientific Research Process, Research Methods versus Methodology 1.2 Ethics and Modern practices in Research: Ethical Issues in Research Plagiarism, Role of Computer in Research, Application of Statistical software Introduction to SPSS | 16 |
| II | Formulation of the Research Problem, Development of the Research Hypotheses, Research Design & Sampling | 2.1 Research Problem: Defining the Research Problem, Techniques involved in Defining Research Problem 2.2 Review of Literature 2.3 Hypotheses: Meaning, Definition & Types of Hypotheses, Formulation of the Hypotheses, Methods of testing Hypothesis 2.4 Research Design: Meaning, Nature & Classification of Research Design, Need for Research Design, Phases/Steps in Research Design 2.5 Sampling: Meaning & definition of Sampling, Key terms in Sampling, Types of Sampling: Probability & Non-probability, Sampling Errors | 18 |
| III | Data Collection, Measurement & Scaling, Processing of Data: Sources of Data Collection | 3.1 Primary Data: Methods of Data Collection, Merits & Demerits Secondary Data: Internal & External Sources of Data Collection Factors influencing choice of method of data collection Designing of a questionnaire — Meaning, types of questionnaires, Stages in questionnaire designing, Essentials of a good questionnaire schedule 3.2 Measurement & Scaling: Meaning & Types of Measurement Scale, Classification of Scales 3.3 Processing of Data: Editing, Coding, Classification & Tabulation. 3.4 Analysis & Interpretation of Data: Types of Analysis-Univariates, Bivariate and Multivariate Analysis of Data | 14 |
| IV | Research Report and Mode of Citation & Bibliography | 4.1 Research Report: Importance of Report Writing, Types of Research Reports, Structure or Layout of Research Report 4.2 Mode of Citation & Bibliography: Author, Date, System, Footnote or Endnote System, Use of Notes. Position of Notes, Citing for the first time, Subsequent Citing, List of Abbreviation used in Citation, Mode of preparing a Bibliography, Classification of Entries, Bibliography Entries compared with Footnotes, Examples of Bibliography Entries | 12 |
| Total | | | 60 |

Suggested Readings:

| Sr. | Title of the Book | Author/s | Publication |
|-----|--------------------------------|------------------------------------|--------------------------|
| 1 | Research Methodology-Methods & | C. R. Kothari | New Age International |
| 2 | Research Methodology | Dipak Kumar Bhattacharyya | Excel Books |
| 3 | Research Methodology-Methods & | Anil Kumar Gupta | Value Education of India |
| 4 | Research Methodology-Concepts | Deepak Chawla & Neena Sondhi | Vikas Publishing House |
| 5 | Research Methods | Ram Ahuja | Rawat Publications, |
| 6 | Methodology & Techniques of | P. L. Bhandarkar, T. S. Wilkison & | Himalaya Publishing |

E-Learning Resources:

| Sr No | Topic of the Lecture | Lectures (Available on YouTube/Swayam/ MOOCS etc.) | Journals/Articles/ Case studies |
|-------|--|--|--|
| 1 | Introduction to Business Research | https://onlinecourseswayam2.ac.in/cec2ed01/preview | |
| 2 | Formulation of the Research Problem, Development of the Research Hypotheses Research Design & Sampling | https://onlinecourses.swayam2.ac.in/nou2lcm03/preview https://onlinecourses.swayam2.ac.in/cec20_hs17/preview | 1. https://journals.sagepub.com/home/mrj 2. https://www.youtube.com/watch?v=kP8Cg_8QOrE 3. https://journals.sagepub.com/home/jaf |
| 3 | Data Collection, Measurement & Scaling, Processing of Data: Sources of Data Collection | https://onlinecourses.swayam2.ac.in/nou22_hs38/preview https://onlinecourses.swayam2.ac.in/arpl9_ap77/preview | 4. https://onlinelibrary.wiley.com/journal/14678683 5. https://www.economist.com/the-world-ahead-2022 |
| 4 | Research Report and Mode of Citation & Bibliography | https://onlinecourses.nptel.ac.in/noc20_ge01/preview https://onlinecourses.nptel.ac.in/noc20_hs06/preview | 6. https://www.epw.in/engage/article/2020-year-research |