



Autonomous (2016-17)

Malad Kandivli Education Society's  
**NAGINDAS KHANDWALA COLLEGE**  
OF COMMERCE, ARTS & MANAGEMENT STUDIES  
AND SHANTABEN NAGINDAS KHANDWALA COLLEGE OF SCIENCE  
(Re-accredited (3<sup>rd</sup> cycle) by NAAC with 'A' Grade)  
ISO 9001 : 2015 Certified  
Educational Excellence Award By Indus Foundation, U.S.A.  
IMC Ramkrishna Bajaj National Quality Commendation Certificate

## Highlighted Syllabus

  
DR. (MRS.) ANCY JOSE  
PRINCIPAL





**Nagindas Khandwala College**

**(Autonomous)**

**Courses of Master of Commerce (M. Com.) Programme**

**For**

**M Com-I Semester-II**

**Subject: Retail Management**

**Syllabus**

**Under Academic Autonomy & Credit, Grading and  
Semester System**

**(Implemented during Academic Year 2017-2018)**

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**NAGINDAS KHANDWALA COLLEGE OF COMMERCE  
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(AUTONOMOUS)  
MALAD (W), MUMBAI - 400 084**

# Retail Management

## Modules At a Glance

SN	Modules	No. of Lectures
1	Introduction to Retail Management	15
2	Retail Management Strategy	15
3	Retail Location, Layout and Merchandising	15
4	Use of Technology and Career options	15
<b>Total</b>		<b>60</b>

SN	Course Objectives
1	To make the learner acquainted to the concepts of retail & retail management
2	To enable the learner understand the size & trends in Indian retail sector
3	To enable the learner to apply retail strategies
4	To enable the learner to understand the use of technology in the retail sector

### Course Outcomes:

After completion of this course the learner will be able to:

**CO1:** Describe the retail concepts. (Level: Understand)

**CO2:** Apply the retail strategies to the Indian retail sector. (Level: Apply)

**CO3:** Analyse the retail location and layout and merchandising for retail outlets. (Level: Analyse)

**CO4:** Evaluate the merchandise needed at a retail outlet (Level: Evaluate)

**CO5:** Explain the application of technology in the retail sector. (Level : Understand)



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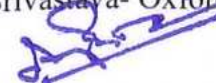
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## Syllabus in detail

SN	Modules/ Units
1	<p><b>Introduction to Retail Management</b></p> <ul style="list-style-type: none"> <li>• <b>Retailing:</b> Concept, Scope and Importance of Retailing and Retail Management, Retail Formats, Theories of Retail change, Retail Environment- Economic, Legal, Technological &amp; Competitive</li> <li>• <b>Retail sector in India:</b> Size, and Drives of Retail changes, FDI in Retailing in Indian Context</li> </ul> <p><b>Recent Trends in Retailing:</b> Modern Retail Formats, Mall System, Challenges Faced by the Retail Sector, Ethics in Retailing (<b>Skill development</b>)</p>
2	<p><b>Retail Management Strategy (Entrepreneurship)</b></p> <ul style="list-style-type: none"> <li>• <b>Retail Strategies:</b> Promotional Strategies, Retail Planning Process, Retail - Market Segmentation - Concept and Significance</li> <li>• <b>Relationship Marketing Strategies:</b> CRM in Retailing, Retail Value Chain, Retail life Cycle, HRM in retailing- Growing importance of HR and Challenges faced by HR in retailing</li> <li>• <b>Consumer Strategies:</b> Consumer Behavior in Retail Context, Buying Decision Process, Customer Service as a Part of Retail Strategy.</li> </ul>
3	<p><b>Retail Location, Layout and Merchandising (Entrepreneurship)</b></p> <ul style="list-style-type: none"> <li>• <b>Retail Location &amp; Merchandising:</b> Importance, Types, Steps involved in choosing a Retail Location.</li> <li>• <b>Merchandising:</b> Concept and Merchandising Planning Process, Retail Branding, Merchandising Buying, Visual Merchandising</li> <li>• <b>Store Design and Layout:</b> Store Design - Elements, Store Layout - Importance, Steps for Designing</li> </ul>
4	<p><b>Use of Technology and Career options (Employability)</b></p> <ul style="list-style-type: none"> <li>• <b>Technologies:</b> Use of Technologies in retailing - Electronic Data Interchange (EDI), Radio Frequency Identification (RFI), Data Base Management system</li> <li>• <b>E-Retailing:</b> Formats, Challenges, Green Retailing - Concept and Importance</li> <li>• <b>Retail as a Career:</b> Various Career Options, Responsibilities of Store Manager, Functions of Merchandising Manager</li> </ul>

### References:


- 1) Retail Management- A Strategic Approach by Barry Berman & Joel Evans- Prentice-Hall Publication
- 2) Retail Management- Chetan Bajaj, Rajnish Tuli and Nidhi Varma- Srivastava- Oxford University Press



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- 3) Retail Management- Functional Principles & Practices by Gibson G. Vedamani- Jaico Publishing House
- 4) Retail Management- Arif sheikh & Kaneez Fatima- Himalaya Publishing House
- 5) Retail Management- Jia Makhija



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**Nagindas Khandwala College**

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**Courses of Master of Commerce (M. Com.) Programme**

For

**M. Com-I Semester-I**

**Subject: Services Marketing**

**Syllabus**

**Under Academic Autonomy & Credit, Grading and Semester System**

**(With effect from Academic Year 2017-2018)**

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# Services Marketing

## Module At a Glance

SN	Modules	No. of Lectures
1	Introduction of Services Marketing	15
2	Key Elements of Services Marketing Mix	15
3	Managing Quality Aspects of Services Marketing	15
4	Marketing of Services	15

### Course Objectives

SN	Objectives
1	To understand distinctive features of services and key elements in services marketing
2	To provide insight into ways to improve service quality and productivity
3	To understand marketing of different services in Indian context

### Course Outcomes:

After the completion of the Course, the Learner will be able to:

**CO1:** Explain concepts of service marketing in business. (Level: Understand)

**CO2:** Apply the key elements of services marketing mix in marketing (Level: Apply)

**CO3:** Compare quality aspects of different services in business. (Level: Evaluate)

**CO4:** Demonstrate the strategies for marketing of services in the business environment. (Level: Apply)

**CO5:** Design services keeping the customer's perspective in mind and maintaining ethics in services. (Level: Create)

## Service Marketing

SN	Modules/ Units
1	<b>Introduction of Services Marketing</b> <ul style="list-style-type: none"> <li>• Services Marketing Concept, Distinctive Characteristics of Services, Services Marketing Triangle, Purchase Process for Services, Marketing Challenges of Services</li> <li>• Role of Services in Modern Economy, Services Marketing Environment</li> <li>• Goods vs Services Marketing, Goods Services Continuum</li> <li>• Consumer Behavior, Positioning a Service in the Market Place</li> <li>• Variations in Customer Involvement, Impact of Service Recovery Efforts on Consumer Loyalty</li> <li>• Type of Contact: High Contact Services and Low Contact Services</li> <li>• Sensitivity to Customers' Reluctance to Change</li> </ul>



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2	<b>Key Elements of Services Marketing Mix</b> <ul style="list-style-type: none"> <li>The Service Product, Pricing Mix, Promotion &amp; Communication Mix (skill development) Place/Distribution of Service, People, Physical Evidence, Process-Service Mapping-Flowcharting</li> <li>Branding of Services – Problems and Solutions</li> <li>Options for Service Delivery</li> </ul>
3	<b>Managing Quality Aspects of Services Marketing (Entrepreneurship)</b> <ul style="list-style-type: none"> <li>Improving Service Quality and Productivity</li> <li>Service Quality – GAP Model, Benchmarking, Measuring Service Quality -Zone of Tolerance and Improving Service Quality</li> <li>The SERVQUAL Model</li> <li>Defining Productivity – Improving Productivity</li> <li>Demand and Capacity Alignment</li> </ul>
4	<b>Marketing of Services (Employability)</b> <ul style="list-style-type: none"> <li>International and Global Strategies in Services Marketing: Services in the Global Economy- Moving from Domestic to Transnational Marketing</li> <li>Factors Favoring Transnational Strategy</li> <li>Elements of Transnational Strategy</li> <li>Recent Trends in Marketing Of Services in: Tourism, Hospitality, Healthcare, Banking, Insurance, Education, IT and Entertainment Industry</li> <li>Ethics in Services Marketing: Meaning, Importance, Unethical Practices in Service Sector</li> </ul>

#### Reference Books

1. Valarie A. Zeuhaml & Mary Jo Bitner, Service Marketing, Tata McgrawHill, 6th Edition
2. Christopher Lovelock, Jochen Wirtz, Jayanta Chatterjee, Service Marketing People, Technology, Strategy – A South Asian Perspective, Pearson Education, 7th Edition
3. Ramneek Kapoor, Justin Paul & Biplab Halder, Services Marketing-Concepts And Practices, McgrawHill, 2011
4. Harsh V.Verma, Services Marketing Text &Cases, Pearson Education, 2nd Edition
5. K. Ram Mohan Rao, Services Marketing, Pearson Education, 2nd Edition, 2011
6. C. Bhattacharjee, Service Sector Management, Jaico Publishing House, Mumbai, 2008
7. Govind Apte, Services Marketing, Oxford Press, 2004



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**Faculty of Commerce, University of Mumbai**

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## Core Courses (CC)

# Strategic Management

## Modules At a Glance

SN	Modules	No. of Lectures
1	Introduction to Strategic Management	15
2	Strategy Formulation, Implementation and Evaluation	15
3	Business, Corporate and Global Strategies	15
4	Emerging Strategic Trends	15
<b>Total</b>		<b>60</b>

SN	Objectives
1	To enable the learners to understand new forms of Strategic Management concepts and their use in business
2	To provide information pertaining to Business, Corporate and Global Reforms
3	To develop learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions
4	To acquaint the learners with recent developments and trends in the business corporate world

### Course Outcomes:

After completion of this course the learner will be able to:

**CO1:** Describe the concepts of strategic management and strategic management process in the business setting. (Level: Understand)

**CO2:** Apply environmental scanning for finding solutions to business problems and formulate and implement strategies for business. (Level: Apply)

**CO3:** Analyze different strategies and techniques in business. (Level: Analyze)

**CO4:** Appraise the various types of evaluations and controls in business. (Level: Evaluate)

**CO5:** Apply the techniques of operation control to business situations. (Level: Apply)



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# Strategic Management

## Detailed Syllabus

SN	Modules/ Units
1	<b>Introduction to Strategic Management</b> <ul style="list-style-type: none"> <li>• Concept of Strategic Management, Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management.</li> <li>• Levels of Strategies: Corporate, Business and Operational Level Strategy</li> <li>• Functional Strategies: Human Resource Strategy, Marketing Strategy, Financial Strategy , Operational Strategy</li> <li>• Business Environment: Components of Environment- Micro and Macro and Environmental Scanning</li> </ul>
2	<b>Strategy Formulation, Implementation and Evaluation</b> <ul style="list-style-type: none"> <li>• Strategic Formulation: Stages and Importance, Formulation of Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Divestment and Liquidation.</li> <li>• Strategic Analysis and Choice: Issues and Structures, Corporate Portfolio Analysis- SWOT Analysis, BCG Matrix, GE Nine Cell Matrix, Hofer's Matrix,</li> <li>• ETOP- Environmental Threat and Opportunity Profile, Strategic Choice- Factors and Importance.</li> <li>• Strategic Implementation: Steps, Importance and Problems, Resource Allocation- Importance &amp; Challenges</li> <li>• Strategic Evaluation and Control: Importance, Limitations and Techniques</li> <li>• Budgetary Control: Advantages, Limitations</li> </ul>
3	<b>Business, Corporate and Global Strategies</b> <ul style="list-style-type: none"> <li>• Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors, and Causes.</li> <li>• Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances, and International Businesses</li> <li>• Public Private Participation: Importance, Problems and Governing Strategies of PPP Model.</li> <li>• Information Technology Driven Strategies: Importance, Limitations and contribution of IT sector in Indian Business</li> </ul>
4	<b>Emerging Strategic Trends</b>



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- Business Process Outsourcing and Knowledge Process Outsourcing in India: Concept and Strategies. Reasons for growing BPO and KPO businesses in India.
- Reengineering Business Processes- Business Reengineering, Process Reengineering and Operational Reengineering
- Disaster Management: Concept, Problems and Consequences of Disasters, Strategies for Managing and Preventing disasters and Cope up Strategies.
- Start-up Business Strategies and Make in India Model: Process of business startups and its Challenges, Growth Prospects, and government initiatives in Make in India Model with reference to National manufacturing, Contribution of Make in India Policy in overcoming industrial sickness (**Entrepreneurship**)

### References

- Strategic Management – Fred R. David, Prentice Hall International
- Business Policy and Strategic Management- Jauch Lawrence R & William Glueck, Tata McGraw Hill
- Business Policy and Strategic Management – Dr Azhar Kazmi, Tata McGraw Hill Publications
- Business Policy and Strategic Management – Dr L. M. Prasad, Sultan Chand & Sons, New Delhi
- Business Policy and Strategic Management – Sukul Lomash and P.K Mishra, Vikas Publishing House Pvt. Ltd, New Delhi



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**For**

**M. Com-I Semester-II**

**Subject: Corporate Finance**

**Syllabus**

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# Corporate Finance

## Modules At a Glance

Module No.	Modules	No. of lectures
Module 1	Time Value of Money	16
Module 2	Financial Analysis	12
Module 3	Financing Decisions	24
Module 4	Fundamental analysis of Financial Statements	08
	Total	60

### Learning Objectives:

1. To understand the fundamental concepts of time value of money and calculate future and present value of cash flows.
2. To analyze financial statements with the help of advanced non- conventional ratios
3. To introduce the learners to the concept of business risk and financial risk
4. To train the students for using the 'Capitoline Database Software' for fundamental analysis of a company.
5. To facilitate learners for pursuing a career in Portfolio Management or Research and Analysis in a corporate house
6. To assign individual/group projects based on Capitoline Database as a part of internal evaluation.

### Course Outcomes:

CO1- Analyse the impact of time value of money on financial decisions with respect to techniques of discounting, compounding, Bond valuation and YTM (Cognitive level- Analyse)

CO2- Recall the knowledge of financial ratios (Cognitive level- Remember)

CO3 – Evaluate financial statements by applying various conventional as well as non - conventional ratios along with the concept of CAGR (Cognitive level- Evaluate)

CO4 – Evaluate the risk factor involved in capital structuring decisions (Cognitive level- Evaluate)

CO5 – Solve practical problems on operating and financial leverages (Cognitive level- Apply)

CO6- Develop a skillset to prepare and present research projects/papers by extracting authentic data from Capitaline software as a part of internal evaluation (Cognitive level- Create)

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## Detailed Syllabus

Module	Topics ( <b>Employability</b> )	No. of Lectures
1	Time Value of Money	18
	Concept, Present Value, Annuity and perpetuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM (Yield to Maturity)	
2	Financial Analysis	12
	<p>Application of Ratio Analysis in Performance evaluation and Financial Decision Making</p> <ul style="list-style-type: none"> <li>• Profitability Ratios: Gross Profit Ratio, Operating Profit Ratio, Return on Capital Employed</li> <li>• Efficiency Ratios: Sales to Capital Employed, Fixed Asset Turnover Ratio, Profit to Fixed Assets, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio</li> <li>• Liquidity Ratios: Current Ratio, Quick Ratio</li> <li>• Stability Ratio: Capital Gearing Ratio, Interest Coverage Ratio</li> <li>• Earnings per Share, P/E Ratio, Dividend Yield</li> <li>• CAGR (Compound Annual Growth Rate) - Capital Infusion, Revenue, PAT(Profit After-tax), Free Cash Flow, EBITDA( Earning Before Interest, Tax, Depreciation and Amortization)</li> </ul>	
3	Setting Context for Financing Decisions	24
	<ul style="list-style-type: none"> <li>• Cost of Capital - Estimation of Cost of Capital, Weighted Average Cost of Capital (WACC), Marginal Cost of Capital</li> <li>• Capital Structure Decisions - Scheming Optimal Capital Structure, EBIT-EPS Analysis, Capital Structure and Market Price of Share, Capital structure theories, Dividend Policy-Pay Out Ratio</li> <li>• Business Risk and Financial Risk - Introduction, Debt v/s Equity Financing, Types of Leverage- Operating and Financing.</li> </ul>	
4	Fundamental Analysis of Financial Statements	8
	Study of Annual Reports, Fundamentals of Ratios and Financial Analysis, Analysis of Cash Flow Statements, Analyst's forecast.	

### References:

1. Foster, George Financial Statement Analysis, 2nd ed., Pearson Education Pvt Ltd.
2. Prasanna Chandra, Financial Management - Tata - McGraw Hill.
3. Damodaran, A. (2008). Damodaran on Valuation, Security Analysis for Investment and Corporate Finance (2nd edition.). Wiley India Pvt. Ltd.

  
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4. Chandra, P. (2011). Corporate Valuation and Value Creation, (1st edition). TMH
5. Weston, Chung, Hoag, Mergers, Restructuring and Corporate Control, Prentice Hall Of India.
6. M.Y. Khan and P.K. Jain - Financial Management - Tata - McGraw Hill Publishing co. Ltd., New Delhi.



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**Subject: E-Commerce**

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# E-Commerce

## Modules At a Glance

SN	Modules	No. of Lectures
1	Introduction to Electronic Commerce –Evolution and Models	15
2	World Wide Web and E-enterprise	15
3	E-marketing and Electronic Payment System	15
4	Legal and Regulatory Environment and Security issues ofE-commerce	15
<b>Total</b>		<b>60</b>

SN	Objectives
1	To provide an analytical framework to understand the emerging world of e-commerce
2	To make the learners familiar with current challenges and issues in e-commerce
3	To develop the understanding of the learners towards various business models
4	To enable to understand the Web- based Commerce and equip the learners to assess e-commerce requirements of a business
5	To develop understanding of learners relating to Legal and Regulatory Environment and Security issues of E-commerce

### Course Outcomes:

After completion of this course the learner will be able to:

- CO1:** Describe the concepts of trade and business with respect to e-commerce. (Level: Understand)
- CO2:** Analyse the various types of e-business and its e-applications. (Level: Analyse)
- CO3:** Evaluate the electronic payment methods for e-business (Level: Evaluate)
- CO4:** Explain the legal and regulatory framework for e-commerce (Level: Understand)



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SN	Modules/ Units
1	<b>Introduction to Electronic Commerce –Evolution and Models</b>
	<ul style="list-style-type: none"> <li>• Evolution of E-Commerce-Introduction, History/Evolution of Electronic Commerce, Roadmap of E-Commerce in India, Main activities, Functions and Scope of E- Commerce.</li> <li>• Benefits and Challenges of E-Commerce, E-Commerce Business Strategies for Marketing, Sales and Promotions.</li> <li>• Business Models of E-Commerce- Characteristics of Business to Business(B2B), Business to Consumers (B2C), Business to Government (B2G)</li> <li>• Concepts of other models of E-commerce.</li> <li>• Business to Consumer E-Commerce process, Business to Business E-Commerce- Need and Importance, alternative models of B2B E-Commerce.</li> <li>• E-Commerce Sales Product Life Cycle (ESLC) Model</li> </ul>
2	<b>World Wide Web and E-enterprise (Entrepreneurship)</b>
	<ul style="list-style-type: none"> <li>• World Wide Web-Reasons for building own website, Benefits of Website, Registering a Domain Name, Role of web site in B2C E-commerce; push and pull approaches; Web site design principles.</li> <li>• EDI and paperless trading; Pros &amp; Cons of EDI; Related new technologies use in E-commerce.</li> <li>• Applications of E-commerce and E-enterprise - Applications to Customer Relationship Management- Types of E-CRM, Functional Components of E-CRM.</li> <li>• Managing the E-enterprise- Introduction, Managing the</li> <li>• E-enterprise, Comparison between Conventional and</li> <li>• E-organization, Organization of Business in an E-enterprise, Benefits and Limitations of E- enterprise</li> </ul>
3	<b>E-marketing and Electronic Payment System (Skill Development)</b>
	<ul style="list-style-type: none"> <li>• E-Marketing- Scope and Techniques of E-Marketing, Traditional web promotion; Web counters; Web advertisements, Role of Social media.</li> <li>• E-Commerce Customer Strategies for Purchasing and support activities, Planning for Electronic Commerce and its initiatives, the pros and cons of online shopping, Justify an Internet business.</li> <li>• Electronic Payment System-Characteristics of E-payment system, SET Protocol for credit card payment, prepaid e-payment service, post-paid E-payment system, Types of payment systems.</li> <li>• Operational, credit and legal risks of E-payment system, Risk management options for E-payment systems, Set standards / principles for E-payment</li> </ul>



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SN	Modules/ Units
4	<b>Legal and Regulatory Environment and Security issues of E-commerce</b>
	<ul style="list-style-type: none"> <li>• Introduction to Cyber Laws-World Scenario, Cyber-crime&amp; Laws in India and their limitations, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents.</li> <li>• Taxation Issues, Protection of Cyber Consumers in India and CPA 1986, Importance of Electronic Records as Evidence.</li> <li>• Security Issues in E-Commerce- Risk management approach to Ecommerce Security - Types and sources of threats, Protecting electronic commerce assets and intellectual property.</li> <li>• Security Tools, Client server network security, Electronic signature, Encryption and concepts of public and private key infrastructure</li> </ul>

### References

- Laudon, Kenneth C., and Carol Guercio Traver (2002) E-commerce: business, technology, society. (New Delhi: Pearson Education)
- Awad, Elias M. (2007), Electronic Commerce: From Vision to Fulfillment (New Delhi: Pearson Education).
- Kalakota, Ravi and Marcia Robinson (2001). Business 2.0: Roadmap for Success (new Delhi: Pearson Education).
- Smith, P.R., and Dave Chaffey (2005), e-Marketing excellence; The Heart of eBusiness (UK: Elsevier Ltd.)



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**For**

**M. Com-II Semester-III**

**Subject: Direct and Indirect Taxes Paper-I  
Direct Tax**

**Syllabus**

**Under Academic Autonomy & Credit, Grading and  
Semester System**

**(Implemented during Academic Year 2017-2018)**

**PRINCIPAL**

**NAGINDAS KHANDWALA COLLEGE OF COMMERCE  
ARTS & MANAGEMENT STUDIES AND SHANTABEN  
NAGINDAS KHANDWALA COLLEGE OF SCIENCE  
(AUTONOMOUS)  
MALAD (W), MUMBAI - 400 084**

## Direct and Indirect Taxes Paper-I Direct Tax

### Modules At a Glance

Sr. No	Modules	No. of Lectures
1	Clubbing of Income: S (60 to 65)	8
2	Set off & Carry Forward of Losses	8
3	Computation of Income and Tax of Individual	16
4	Return of income (Including Forms of Return) Sec 139	8
5	Tax Deducted at Source & Advance Tax	8
6	E- Filing of PAN Application, and Returns of Income	12
	<b>Total</b>	<b>60</b>

#### Learning Objectives:

1. To understand the provisions of clubbing of income and set off & carry forward of losses.
2. To learn the provisions of Income tax for computation of income and tax of individual assesses.
3. To study the returns of income and the procedure for filing of income tax returns, including belated returns
4. To study the provisions of Income tax Act with regards to TDS and advance tax
5. To have a practical exposure to the process of e-filing of PAN application and income tax returns
6. To develop skills to compute taxable Income of an Individual

**Outcome:** On completion of the course, students will be able to

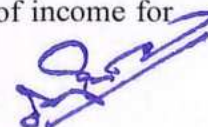
**CO1:** Apply clubbing provisions in computing total income of an assessee (Cognitive level – Apply)

**CO2:** Apply the set off and carry forward provisions of Income tax Act to arrive at total income of an assessee (Cognitive level –Apply)

**CO3:** Compute the tax deductible at source, advance tax liability and interest for non-payment or short payment of advance tax (Cognitive level –Analyse)

**CO4:** Determine the taxable income and the tax liability of an individual assessee (Cognitive level –Analyse)

**CO5:** Show practically the process of e-filing of PAN application and returns of income for an individual assessee (Cognitive level –Apply)



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## Detailed Syllabus

Module	Topics																						
1	<p><b>Clubbing of Income</b> Following Sections are included:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Sec. No.</th> <th style="text-align: center;">Details</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">60</td> <td>Transfer of Income when there is no transfer of assets</td> </tr> <tr> <td style="text-align: center;">61</td> <td>Revocable transfer of assets</td> </tr> <tr> <td style="text-align: center;">64(1)(ii)</td> <td>Remuneration from A Concern In Which Spouse Has Substantial Interest</td> </tr> <tr> <td style="text-align: center;">64(1)(iv)</td> <td>Income From Assets Transferred To Spouse</td> </tr> <tr> <td style="text-align: center;">64(1)(vi)</td> <td>Income From Assets Transferred To Son's Wife</td> </tr> <tr> <td style="text-align: center;">64(1)(vii)</td> <td>Income From Assets Transferred To A Person For The Benefit Of Spouse</td> </tr> <tr> <td style="text-align: center;">64(1)(viii)</td> <td>Income From Assets Transferred To A Person For The Benefit Of Son's Wife</td> </tr> <tr> <td style="text-align: center;">64(1A)</td> <td>Income Of Minor Child</td> </tr> <tr> <td style="text-align: center;">64(2)</td> <td>Member of HUF transfers any of his property to HUF for inadequate Consideration</td> </tr> <tr> <td style="text-align: center;">65</td> <td>Liability of person in respect of income included in the income of another person</td> </tr> </tbody> </table>	Sec. No.	Details	60	Transfer of Income when there is no transfer of assets	61	Revocable transfer of assets	64(1)(ii)	Remuneration from A Concern In Which Spouse Has Substantial Interest	64(1)(iv)	Income From Assets Transferred To Spouse	64(1)(vi)	Income From Assets Transferred To Son's Wife	64(1)(vii)	Income From Assets Transferred To A Person For The Benefit Of Spouse	64(1)(viii)	Income From Assets Transferred To A Person For The Benefit Of Son's Wife	64(1A)	Income Of Minor Child	64(2)	Member of HUF transfers any of his property to HUF for inadequate Consideration	65	Liability of person in respect of income included in the income of another person
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3	<p><b>Computation of Income and Tax of Individual (Employability)</b> Computation of Income including Presumptive Income of Eligible Business / Profession under Sec 44AD, and Sec 44ADA. Computation of Total Tax Payable including taxation of Capital Gains</p>																						
4	<p><b>Return of Income (Including Forms of Return) Sec 139</b> Including Sections: (Employability)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Sec. No.</th> <th style="text-align: center;">Details</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">139(1)</td> <td>Due dates for filing of Returns of Income.</td> </tr> <tr> <td style="text-align: center;">139(3)</td> <td>Late filing of return and carry forward of Losses</td> </tr> <tr> <td style="text-align: center;">139(4)</td> <td>Filing of Income tax return after due date – Belated Returns</td> </tr> <tr> <td style="text-align: center;">139(5)</td> <td>Filing of Revised Return</td> </tr> </tbody> </table>	Sec. No.	Details	139(1)	Due dates for filing of Returns of Income.	139(3)	Late filing of return and carry forward of Losses	139(4)	Filing of Income tax return after due date – Belated Returns	139(5)	Filing of Revised Return												
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5	<p><b>Basic Aspects of Tax Deducted at Source &amp; Advance Tax</b>  <b>5A TDS: Including Sections: (Employability)</b></p> <table border="1"> <thead> <tr> <th>Sec. No.</th> <th>Details</th> </tr> </thead> <tbody> <tr> <td>192</td> <td>TDS from Salary paid</td> </tr> <tr> <td>194A</td> <td>TDS from Interest other than Interest on Securities</td> </tr> <tr> <td>194C</td> <td>TDS of Payment to Contractors</td> </tr> <tr> <td>194H</td> <td>TDS on Commission or Brokerage</td> </tr> <tr> <td>194I</td> <td>TDS on Rent paid</td> </tr> <tr> <td>194J</td> <td>TDS on Professional /Technical Fees paid</td> </tr> <tr> <td>200, Rule 30</td> <td>Time of Remittance to Government</td> </tr> <tr> <td>203</td> <td>Forms and Time for Issue of TDS Certificates</td> </tr> </tbody> </table> <p><b>5B Advance Tax: (Employability)</b>  Including Sections:</p> <table border="1"> <thead> <tr> <th>Sec. No.</th> <th>Details</th> </tr> </thead> <tbody> <tr> <td>207</td> <td>Exemption from Payment of Advance Tax</td> </tr> <tr> <td>208</td> <td>Provisions relating to Advance Tax Payment</td> </tr> <tr> <td>209</td> <td>Calculation of Estimated Income</td> </tr> <tr> <td>210</td> <td>Calculation of Tax on Current Year Income</td> </tr> <tr> <td>211</td> <td>Instalments rate and their due dates</td> </tr> <tr> <td>234A</td> <td>Interest Payable for late filing of Return of Income</td> </tr> <tr> <td>234B</td> <td>Interest Payable for Short payment of Advance tax</td> </tr> <tr> <td>234C</td> <td>Interest Payable for Late payment or Non Payment of Advance tax</td> </tr> </tbody> </table>	Sec. No.	Details	192	TDS from Salary paid	194A	TDS from Interest other than Interest on Securities	194C	TDS of Payment to Contractors	194H	TDS on Commission or Brokerage	194I	TDS on Rent paid	194J	TDS on Professional /Technical Fees paid	200, Rule 30	Time of Remittance to Government	203	Forms and Time for Issue of TDS Certificates	Sec. No.	Details	207	Exemption from Payment of Advance Tax	208	Provisions relating to Advance Tax Payment	209	Calculation of Estimated Income	210	Calculation of Tax on Current Year Income	211	Instalments rate and their due dates	234A	Interest Payable for late filing of Return of Income	234B	Interest Payable for Short payment of Advance tax	234C	Interest Payable for Late payment or Non Payment of Advance tax
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6	<p><b>E- Filing of PAN Application, and Returns of Income and Tax (Employability)</b></p> <p>Students will learn in computerized Accounting lab, online filing of:</p> <ol style="list-style-type: none"> <li>PAN Application</li> <li>Returns of Income for Individuals</li> <li>TDS, Advance Tax Challans</li> <li>TDS Returns</li> </ol>																																				

### Reference books:

- Direct Taxes Law & Practice by V.K. Singhania - Taxman
- Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House
- Income Tax Ready Reckoner by Dr.V.K. Singhania - Taxman
- Direct Tax Laws by T.N. Manoharan - Snow White



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## **Nagindas Khandwala College**

**(Autonomous)**

**Courses of Master of Commerce (M. Com.) Programme**

**For**

**M. Com-II Semester-III**

**Subject: Entrepreneurship**

**Syllabus**

**Under Academic Autonomy & Credit, Grading and  
Semester System**

**(Implemented during the academic year 2017-2018)**

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## Entrepreneurship

### Modules At a Glance

SN	Modules	No. of Lectures
1	Introduction to Entrepreneurship	15
2	Creating Entrepreneurial Venture	15
3	Preparing a Business Plan	15
4	Assistance and Incentives for Promotion and Development of Entrepreneurship	15
<b>Total</b>		<b>60</b>

#### Course Outcomes:

After completion of this course the learner will be able to:

**CO1:** Describe entrepreneurship, entrepreneurship culture and theories of entrepreneurship.

(Level: Understand)

**CO2:** Apply the skills required to set up an entrepreneurial venture and management it.

(Level: Apply)

**CO3:** Design a business plan with emphasis on the location, financials and marketing.

(Level: Design)

**CO4:** Analyze the business life cycle and feasibility analysis. (Level: Analyse)

**CO5:** Apply the incentives and promotions for entrepreneurship and demonstrate an understanding of schemes for women entrepreneurs. (Level: Create)

### Detailed Syllabus

Sr. No	Particulars
<b>1</b>	<p><b>Introduction to Entrepreneurship (Employability. Entrepreneurship)</b></p> <p>1.1 <b>Entrepreneurship</b> – Concept, Factors affecting growth of Entrepreneurship, Types of Entrepreneurs, (Women Entrepreneurs) Requirements of Entrepreneurial structure.</p> <p>1.2 <b>Entrepreneurial Culture</b> -Elements of culture, Steps to change Entrepreneurial culture, Entrepreneurial v/s Administrative culture.</p> <p>1.3 <b>Theories of Entrepreneurship</b>- Schumpeter Dynamic Entrepreneurship Innovation Theory, Theory of High Achievement by McClelland, Theory of Personnel Resourcefulness</p>
<b>2</b>	<p><b>Creating Entrepreneurial Venture (Employability. Entrepreneurship)</b></p>

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	<p><b>2.1 Entrepreneurial Environment-</b> Significance, SWOC Analysis. Problems of Entrepreneur (Manufacturing, Marketing, Human Resources and Finance) NEW Problems of Women Entrepreneur (\$\$)</p> <p><b>2.2 Financial (Management) of Entrepreneurial Venture-</b> -Understanding Finance- Factors affecting Capital Structure, Fixed Capital – Working Capital – Factors and Sources, Tools of Financial Analysis</p> <p><b>2.3 Social Entrepreneurship-</b> Features, Importance, Arguments (for and against) Social Entrepreneurship,</p> <p><b>2.4 Recent Trends in Entrepreneurship</b> Franchising – Out sourcing - E-entrepreneurs</p>
<b>3</b>	<b>Preparing a Business Plan (Employability. Entrepreneurship)</b>
	<p><b>3.1 Introduction</b> - Defining Business idea - Sources and methods of generating business ideas.</p> <p><b>3.2 Business Plan-</b> Preparing business Plan- Steps in product choice- Deciding on location aspects- Marketing plan- Financial plan.</p> <p><b>3.3 Understanding business life cycle</b> - product life cycle- Entrepreneurs plan and projection</p> <p><b>3.4 Feasibility Analysis</b> – Area/ Scope of Feasibility- Project report ( only concept)</p>
<b>4</b>	<b>Assistance and Incentives for Promotion and Development of Entrepreneurship (Employability. Entrepreneurship)</b>
	<p><b>1. Incentives</b>–Need, Promotion and development Entrepreneurship-Types of Assistance and incentives -Fiscal, Financial, Promotional, Marketing, and Organizational. (Special Government schemes for women entrepreneurs in India.) \$\$</p> <p><b>4.2 NPSD</b> - National Policy for Skill Development and Entrepreneurship 2015.</p> <p><b>4.3 Make in India</b></p> <p><b>4.4 Institutions in aid of Entrepreneurship Development</b> - The National institute for Entrepreneurship and small business development, District Industry Centre (DIC), National Alliance of young Entrepreneurs</p>

#### References

1. Fundamentals of Entrepreneurship Development and Project Management. By Lipika K Guliani and R.K. Gupta, Published by Himalaya Publishing House
2. Dynamics of Entrepreneurial Development and Management.  
By Vasant Desai Gupta, Published by Himalaya Publishing House
3. Business Planning and Entrepreneurial Management. By Dr. Vasant Desai Published by Himalaya Publishing House
4. Entrepreneurship Development , By Jose, Paul & other ,3<sup>rd</sup> revised by Himalaya Publishing House
5. Entrepreneurship, by Hisrich, Robert D ,By Tata McGraw-Hill Publishing house.



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## **Nagindas Khandwala College**

**(Autonomous)**

**Courses of Master of Commerce (M Com) Programme**

**For**

**M. Com-II Semester-III**

**Subject: Organizational Behaviour**

**Syllabus**

**Under Academic Autonomy & Credit, Grading and  
Semester System**

**(Implemented during the academic year 2017-2018)**

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Page

# Organizational Behaviour

## Modules At a Glance

SN	Modules	No. of Lectures
1	Organisational Setting	15
2	Foundation of Individual Behaviour	15
3	Group Dynamics and Behaviour	15
4	Emerging Challenges	15
<b>Total</b>		<b>60</b>


### Course Objectives

- (1) To understand the concepts, nature, and principles of Organizational Behaviour
- (2) To introduce applied behavioural science principles and practices into the ongoing organization towards the goal of improving organizational effectiveness.
- (3) To gain a solid understanding of human behaviour in the workplace from an individual, group, and organizational perspective.
- (4) To obtain frameworks and tools to effectively analyse and approach various Organizational situations.

### Course Outcomes

On completion of the course, learners will be able to:

- (1) **CO1:** Explain the different aspects of the human behavior to the individual, group & organizational perspectives of the workplace. (Level: Understand)
- (2) **CO2:** Evaluate personality, attitude and perception in individuals and groups. (Level: Evaluate)
- (3) **CO3:** Develop an ability to work in groups and communicate effectively. (Level: Develop)
- (4) **CO4:** Analyze and suggest measures to resolve the real life conflicts. (Level: Analyze)

  
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## Syllabus in detail

SN	Modules/ Units
1	<b>Organisational Setting</b> <ul style="list-style-type: none"> <li>• <b>Introduction to Organisational Behaviour (OB)</b> – Concept, Nature, Foundation, Disciplines and Scope of OB.</li> <li>• <b>Evolution of OB</b>–Evolution – Stages, Human Relations Approach – Hawthorne Experiments, Models of OB.</li> <li>• <b>Organisation Design</b> – Key factors, Steps in Organisation Structure, Organisations for future - Types.</li> </ul>
2	<b>Foundation of Individual Behaviour (Employability)</b> <ul style="list-style-type: none"> <li>• <b>Factors affecting Individual behaviour</b>- Personal, Psychological, Organisation System, Environmental.</li> <li>• <b>Personality &amp; Perception</b> – Nature of personality, Determinants of personality, Personality Traits., Factors Influencing Perception, Managing perception Process, Perception and OB</li> <li>• <b>Attitude</b> – Nature, components, work related attitudes, Barriers to attitudinal Change, Measures to attitudinal change.</li> </ul>
3	<b>Group Dynamics and Behaviour (Employability)</b> <ul style="list-style-type: none"> <li>• <b>Group</b> – Types of groups, Stages of Group Development, Group Decision making – Advantages and Problems.</li> <li>• <b>Workplace behaviour</b> – Determinants of Group Behaviour, Power and Politics –Sources of Power, Types of Organisational politics.</li> <li>• <b>Conflict</b> – Levels of Conflict, Strategies for resolving Conflict, Guidelines for effective negotiation.</li> </ul>
4	<b>Emerging Challenges (Employability)</b> <ul style="list-style-type: none"> <li>• <b>Stress Management</b> – Sources, Effects, Strategies, Stress and Performance.</li> <li>• <b>Organisation culture</b> – Cultural Dimensions, Creating Organisational Culture, Maintaining Organisational Culture.</li> <li>• <b>Workforce Diversity</b> – Concept, Managing Diversity effectively, Ethical Behaviour in workplace, Managing Ethics at workplace.</li> </ul>

### Books for Study

- Neustrom, J. W. (2017). Organizational Behavior: Human Behavior at Work (17th Ed), Tata McGraw- Hill.
- Robbins, P. Stephen, and Judge A. Timothy. (2018). Organizational Behavior, 15th Ed. Prentice-Hall of India Private Limited. New Delhi



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**References:**

- Hell Riegel, D. & Slocum, J. W. (2007). Organizational Behaviour (10th Ed), Southwestern/Thomson Learning.
- Luthans, F., (2017). Organizational Behavior. (10th Ed), McGraw Hill.
- Sekaran, U., (2004). Organisational Behaviour: Text and Cases. (2nd Ed), New Delhi, Tata McGraw- Hill.  
Shani, A. B. (Rami), & Lau, J. B., (2008). Behaviour in Organizations: An Experiential Approach. (8th Ed), McGraw Hill.



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# **Nagindas Khandwala College**

**(Autonomous)**

**Courses of Master of Commerce (M. Com.) Programme**

**For**

**M. Com-II Semester-IV**

**Subject: Direct and Indirect Taxes Paper-II  
Indirect Tax (Introduction of Goods and Service Tax)**

**Syllabus**

**Under Academic Autonomy & Credit, Grading and Semester System**

**(Implemented during Academic Year 2017-2018)**

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NAGINDAS KHANDWALA COLLEGE OF COMMERCE  
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## Direct and Indirect Taxes Paper-II Indirect Tax

### Module At a Glance

SN	Modules	No. of Lectures
1	Overview of Goods and Service Tax	15
2	Registration under GST	15
3	Collection of Tax under Integrated Goods and Services Tax Act, 2017	10
4	Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017	10
5	Payment of GST	10
	<b>Total</b>	<b>60</b>

#### Learning Objectives:

1. To give the learners an overview of the Goods and Service Tax Act
2. To understand the procedure for registration under GST Act
3. To study the collection of tax as well as place of supply concept under IGST Act
4. To enable the learners to understand the procedure for payment of GST
5. To give a practical exposure to students about the process of online registration for GST
6. To prepare students for employment in taxation firm

#### Course Outcomes:

**CO1:** Describe the framework of GST introduced in India and the constitutional provisions pertaining to levy of GST (**Cognitive level –Understand**)

**CO2:** Explain when a person becomes liable to get registered under GST and the procedure for GST registration (**Cognitive level –Understand**)

**CO3:** Discuss the steps involved in the process of payment of GST (**Cognitive level – Understand**)

**CO4:** Show practically the process of registration under GST and filing of GST returns (**Cognitive level –Apply**)



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**Detailed Syllabus**

SN	Modules/ Units ( <b>Employability</b> )
1	Overview of Goods and Service Tax <ul style="list-style-type: none"> <li>• Introduction and Meaning of GST and IGST</li> <li>• Scope of GST</li> <li>• Present/old Tax Structure v/s GST</li> <li>• GST in Other Countries</li> <li>• Existing taxes proposed to be subsumed under GST Principles adopted for subsuming the taxes</li> <li>• Dual GST Benefits of GST</li> <li>• GST Council GST Network (GSTN) and GST regime Integrated Goods and Services Tax Act, 2017: title and definitions, administration</li> </ul>
2	Registration under GST <ul style="list-style-type: none"> <li>• Rules and Procedure of registration</li> <li>• Special provisions relating to casual taxable person and non-resident taxable person</li> <li>• Amendment of registration</li> <li>• Cancellation of registration</li> <li>• Revocation of cancellation of registration</li> </ul>
3	Collection of Tax under Integrated Goods and Services Tax Act, 2017 Sec 5 and Sec 6
4	Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017 Sec 10 and Sec 12
5	Payment of GST <ul style="list-style-type: none"> <li>• GST Introduction</li> <li>• Time of GST Payment</li> <li>• How to make payment</li> <li>• Challan Generation &amp; CPIN</li> <li>• TDS &amp; TCS</li> </ul>

Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year

#### Reference Books:

- Indirect Taxes: Law and Practice by V.S. Datey, Taxmann
- Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi
- GST Law & practice with Customs & FTP by V.S. Datey, Taxmann
- GST by V.S. Datey, Taxmann
- GST & customs Law by K.M. Bansal, University Edition
- GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications
- GST Law & practice with Customs & FTP by Sanjiv Agarwal, Snow White Publications
- Indirect taxes (Containing GST, Customs & FTP) by Mohd. Rafi, Bharat Publications



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**Nagindas Khandwala College**

**(Autonomous)**

**Courses of Master of Commerce (M Com) Programme**

**For**

**M Com-II Semester-IV**

**Subject: Brand Management**

**Syllabus**

**Under Academic Autonomy & Credit, Grading and Semester System**

**(Implemented in the academic year 2017-2018)**

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## Brand Management

### Module At a Glance

SN	Modules	No. of Lectures
1	Introduction to Brand Management	15
2	Planning and Implementing Brand Marketing Programs	15
3	Measuring and Interpreting Brand Performance	15
4	Growing and Sustaining Brand Equity	15
	<b>Total</b>	<b>60</b>

SN	Objectives
1	To understand the meaning and significance of Brand Management
2	To Know how to build, sustain and grow brands
3	To know the various sources of brand equity

#### Course Outcomes:

After the completion of the Course, the Learner will be able to:

- CO1:** Explain the concepts of brand, branding and brand management (Level: Understand)
- CO2:** Design brand management programs and leverage secondary brand associations. (Level: Create)
- CO3:** Analyze and interpret brand performance with models like The Brand Value Chain, Young & Rubicam Model and Comparative Methods. (Level: Analyze)
- CO4:** Apply strategies for sustaining brands (Level: Apply)
- CO5:** Analyze brand extension strategies and its applicability (Level: Analyze)



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# Brand Management

## Syllabus in detail

SN	Modules/ Units
1	<b>Introduction to Brand Management</b>
	<p><b>a) Introduction to Brand Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Brand, Branding, Brand Management, Importance of Branding to Consumers, Firms, Brands v/s Products, Scope of Branding, Branding Challenges and Opportunities, Strategic Brand Management Process, Customer Based Brand Equity model (CBBE), Sources of Brand Equity, Steps of Brand Building including Brand Building Blocks, Brand Positioning: Meaning, Importance, Basis</li> </ul>
2	<b>Planning and Implementing Brand Marketing Programs (Employability)</b>
	<p><b>a) Planning and Implementing Brand Marketing Programs:</b></p> <ul style="list-style-type: none"> <li>• Brand Elements: Meaning, Criteria for choosing Brand Elements, Types of Brand Elements</li> <li>• Integrating Marketing Programs and Activities</li> <li>• Personalising Marketing: Experiential Marketing, One to One Marketing, Permission Marketing</li> <li>• Product Strategy: Perceived Quality and Relationship Marketing</li> <li>• Pricing Strategy: Setting Prices to Build Brand Equity</li> <li>• Channel Strategy: Direct, Indirect Channels</li> <li>• Promotion Strategy: Developing Integrated Marketing Communication Programs</li> <li>• Leveraging Secondary Brand Associations to Build Brand Equity: Companies, Countries, Channel of Distribution, Co-branding, Characters, Events.</li> </ul>
3	<b>Measuring and Interpreting Brand Performance</b>
	<p><b>a) The Brand Value Chain</b></p> <p><b>b) Measuring Sources of Brand Equity:</b></p> <ul style="list-style-type: none"> <li>• <b>Qualitative Research Techniques:</b> Projective Techniques: Completion, Comparison, Brand Personality and Values: The Big Five, Free Association</li> <li>• <b>Quantitative Research Techniques:</b> Brand Awareness: Recognition, Recall, Brand Image, Brand Responses</li> </ul> <p><b>c) Young and Rubicam's Brand Asset Valuator</b></p> <p><b>d) Measuring Outcomes of Brand Equity</b></p> <ul style="list-style-type: none"> <li>• <b>Comparative Methods:</b> Brand based Comparative Approaches, Marketing Based Comparative Approaches, Conjoint Analysis</li> <li>• <b>Holistic Methods:</b> Residual Approaches, Valuation Approaches: Historical Perspectives and Inter brand's Brand Valuation Methodology</li> </ul>
4	<b>Growing and Sustaining Brand Equity (Entrepreneurship)</b>
	<p><b>a) Designing &amp; Implementing Branding Strategies:</b></p> <ul style="list-style-type: none"> <li>• <b>Brand Architecture:</b> Meaning of Brand Architecture, The Brand-Product Matrix, Breadth of a Branding Strategy, Depth of a Branding Strategy</li> </ul>



- **Brand Hierarchy:** Meaning of Brand Hierarchy, Building Equity at Different Hierarchy Levels
- **Cause Marketing to Build Brand Equity:** Meaning of Cause Marketing, Advantages, Green Marketing
- b) Brand Extensions:**
  - Meaning, Advantages, Disadvantages, Brand Extension and Brand Equity
- c) Managing Brands over Time:**
  - Reinforcing Brands, Revitalizing Brands
- d) Building Global Customer Based Brand Equity**

#### References:

1. Keller Kevin Lane, Strategic Brand Management: Building, Measuring and Managing Brand Equity
2. Keller Kevin Lane, Strategic Brand Management-2008
3. Elliot, Richard, Strategic Brand Management-2008
4. Kapferer, Jean-Noel, Strategic Brand Management-2000
5. Kishen, Ram, Strategic Brand Management- 2013
6. Keller Kevin Lane, Strategic Brand Management 4e-2015



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**For**

**M. Com-I Semester-II**

**Subject: Research Methodology for Business**

**Syllabus**

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## Research Methodology for Business

### Modules At a Glance

SN	Modules	No. of Lectures
1	Introduction to Research	15
2	Research Process	15
3	Data Processing and Statistical Analysis	15
4	Research Reporting and Modern Practices in Research	15
<b>Total</b>		<b>60</b>

SN	Objectives
1	To enhance the abilities of learners to undertake research in business & social sciences
2	To enable the learners to understand, develop and apply the fundamental skills in formulating research problems
3	To enable the learners in understanding and developing the most appropriate methodology for their research
4	To make the learners familiar with the basic statistical tools and techniques applicable for research

#### Course Outcomes:

After completion of this course the learner will be able to:

- CO1:** Describe the research concepts. (Level: Understand)
- CO2:** Apply the research skills in formulating the research problem. (Level: Apply)
- CO3:** Design a research proposal. (Level: Design)
- CO4:** Evaluate data and analyse it. (Level: Evaluate)
- CO5:** Develop a research report (Level: Create)



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## Detailed Syllabus

SN	Modules/ Units
1	<b>Introduction to Research</b>
	<ul style="list-style-type: none"> <li>• Features and Importance of research in business, Objectives and Types of research- Basic, Applied, Descriptive, Analytical and Empirical Research.</li> <li>• Formulation of research problem, Research Design, significance of Review of Literature</li> <li>• Hypothesis: Formulation, Sources, Importance and Types</li> <li>• Sampling: Significance, Methods, Factors determining sample size</li> </ul>
2	<b>Research Process</b>
	<ul style="list-style-type: none"> <li>• Stages in Research process</li> <li>• Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey,</li> <li>• Limitations of Primary data</li> <li>• Secondary data: Sources and Limitations,</li> <li>• Factors affecting the choice of method of data collection.</li> <li>• Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good questionnaire</li> </ul>
3	<b>Data Processing and Statistical Analysis (Employability)</b>
	<ul style="list-style-type: none"> <li>• Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation</li> <li>• Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis.</li> <li>• Testing of Hypotheses –               <ul style="list-style-type: none"> <li>▪ Parametric Test-t test, f test, z test</li> <li>▪ Non-Parametric Test -Chi square test, ANOVA, Factor Analysis</li> </ul> </li> <li>• Interpretation of data: significance and Precautions in data interpretation</li> </ul>
4	<b>Research Reporting and Modern Practices in Research</b>
	<ul style="list-style-type: none"> <li>• Research Report Writing: Importance, Essentials, Structure/ layout, Types</li> <li>• References and Citation Methods:               <ul style="list-style-type: none"> <li>▪ APA (American Psychological Association)</li> <li>▪ CMS (Chicago Manual Style)</li> <li>▪ MLA (Modern Language Association)</li> </ul> </li> <li>• Footnotes and Bibliography</li> <li>• Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research</li> </ul>

### Reference Books:

1. Research Methods in Accounting, Malcolm Smith
2. Research Methods and Methodology in Finance and Accounting, by Viv Beattie and Bob Ryan



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