SHRI DAVARA UNIVERSITY NAYA RAIPUR (C.G.)

MASTER OF COMMERCE

SINGLE EXIT POST GRADUATE PROGRAMME CURRICULUM PER NEW EDUCATION POLICY-2020

ONE YEAR POST GRADUATE PROGRAMME FOR FOUR YEAR GRADUATION,

TWO YEAR POST GRADUATE PROGRAMME FOR THREE YEAR GRADUATION,

(SINGLE EXIT AFTER 1ST YEAR TWO SEMESTERS FOR AWARD OF POST GRADUATE DIPLOMA IN CHHATTISGARH)

(EFFECTIVE FROM THE SESSION: 2024-25)

MASTER OF COMMERCE (M.COM)

SEMESTER-II

COURSE STRUCTURE

S. No.	Course Code	Name of Paper	Type of Course	Teaching Hrs. Per Week				Examination Scheme				Total Marks
				L	T	P	C	Theory EXT	Theory INT	Practical EXT	Practical INT	
1	DUMC- 106	BUSINESS ECONOMICS	DSC-I	4	1	-	5	70	30	-	-	100
2	DUMC- 107	SPECIALISED ACCOUNTING	DSC-II	4	1	-	5	70	30	-	-	100
3	DUMC- 108	BUSINESS LAWS	DSC-III	4	1	-	5	70	30	-	-	100
4	DUMC- 109	RESEARCH METHEDOLOGY	DSC-IV	4	1	-	5	70	30	-	-	100
5	DUMC- 110	TAX PLANNING AND MANAGEMENT (DSE)	DSE-01	4	1	-	5	70	30	-	-	100

Total Credit Hrs / Course:60	**Total Credit:20**	**Total Marks:500**

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<table>
<tr><td>Course Title</td><td colspan="5">BUSINESS ECONOMICS</td></tr>
<tr><td>Course Code</td><td colspan="5">DUMC- 106</td></tr>
<tr><td rowspan="2">Course Credits</td><td>L</td><td>T</td><td>P</td><td>C</td><td></td></tr>
<tr><td>4</td><td>-</td><td>-</td><td>4</td><td></td></tr>
<tr><td>Prerequisites</td><td colspan="5">Studied the detailed course of M.Com semester I</td></tr>
<tr><td>Course Objectives</td><td colspan="5">• This course develops managerial perspective to economic fundamentals as aids to decision making under given environmental constraints</td></tr>
<tr><td>Course Contents</td><td colspan="5">UNIT-1 Cost Theory and Estimation, economic value analysis, Short and long run cost Functions-their nature, shape and interrelationship; Law of variable proportions; Law of returns to scale.

UNIT-2 Price Determination under Different Market Conditions: Characteristics of different market structures; Price determination and firm equilibrium in short-run and long run under perfect competition, monopolistic competition, oligopoly and monopoly,

UNIT-3 Pricing Practices: Methods of price determination in practice, pricing of multiple products; price discrimination; International price discrimination and dumping; Transfer pricing.

UNIT-4 Business Cycles: Nature and phases of la business. Cycle; Theories of business cycles- psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories.

UNIT-5 Inflation: Definition, Characteristics and types; Inflation in terms of demand pull and cost – push factors; Effects of inflation.</td></tr>
<tr><td>Course Outcomes</td><td colspan="5">• Understanding Cost Theory and Estimation
• Market Structure Analysis
• Pricing Strategies and Practices
• Economic Fluctuations and Inflation</td></tr>
</table>

References Books	**Reference Books:** 1. Cost Estimation: Methods and Tools by Gregory K. Mislick and Daniel A. Nussbaum, published by John Wiley & Sons, 2015 2. Modern Cost Management & Analysis by Jae K. Shim and Joel G. Siegel, Barron's Business Library Series, 2009. 3. Cost-Benefit Analysis: Concepts and Practice by Anthony E. Boardman, David H. Greenberg, et al., Pearson, 2018. 4. Strategic Cost Analysis by Roger Hussey and Audra Ong, published in 2018. 5. Cost Estimation And Analysis: A Complete Guide by The Art of Service, 2023. Engineering Economics of Life Cycle Cost Analysis by John Vail Farr and Isaac J. Faber, CRC Press, 2024.

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Course Title	**SPECIALISED ACCOUNTING**
Course Code	**DUMC- 107**
Course Credits	**L** | **T** | **P** | **C** **4** | - | - | **4**
Prerequisites	**Studied the detailed course of M.Com semester I**
Course Objectives	The objective of this course-is to expose students to accounting issues and practices such as maintenance of company accounts and handling accounting adjustments.
Course Contents	**UNIT-1** Accounts of General Insurance Companies. **UNIT-2** Accounts of Banking Companies. **UNIT-3** Accounts of Public Utility concerns: Double Accounts System. **UNIT-4** Royalty accounts. **UNIT-5** Investment accounts.
Course Outcomes	• Understanding Specialized Accounting Practices • Application of Double Account System • Mastery of Royalty and Investment Accounting • Regulatory and Compliance Knowledge
References Books	**Reference Books:** 1. **Advanced Accounting** o **Author**: R.L. Gupta & M. Radhaswamy o **Publication House**: Sultan Chand & Sons o **Publication Year**: 2021 2. **Corporate Accounting** o **Author**: S.N. Maheshwari o **Publication House**: Vikas Publishing House o **Publication Year**: 2020 3. **Accounting for Management** o **Author**: Jawahar Lal o **Publication House**: Himalaya Publishing House o **Publication Year**: 2019 4. **Financial Accounting**

	◦ **Author**: P.C. Tulsian ◦ **Publication House**: Pearson Education ◦ **Publication Year**: 2020 5. **Advanced Financial Accounting** ◦ **Author**: M.C. Shukla & T.S. Grewal ◦ **Publication House**: S. Chand Publishing ◦ **Publication Year**: 2021

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<tr><td>Course Title</td><td colspan="5">Business Laws</td></tr>
<tr><td>Course Code</td><td colspan="5">DUMC- 108</td></tr>
<tr><td rowspan="2">Course Credits</td><td>L</td><td>T</td><td>P</td><td>C</td><td></td></tr>
<tr><td>4</td><td>-</td><td>-</td><td>4</td><td></td></tr>
<tr><td>Prerequisites</td><td colspan="5">Studied the detailed course of M.Com semester I</td></tr>
<tr><td>Course Objectives</td><td colspan="5">The Objective of this course is providing knowledge of relevant provisions of various laws influencing business operations.</td></tr>
<tr><td>Course Contents</td><td colspan="5">UNIT-1 SEBI Act-1992: Organization and objectives of SEBI, Functions and Role of SEBI Rights and Power of SEBI.

UNIT-2 Competition Act 2002.

UNIT-3 Consumer Protection Act 1986: Needs of Act, Rights of consumers, Objectives of Act., Grievance redressal Machinery, District Forum, State Commission, National Commission.

UNIT-4 FEMA Act 1999: Objectives; Regulation and Management of FEMA, Penalties Appeal.

UNIT-5 W.T.O.: Brief History of WTO, Objectives and Functions, Organisation, W.T.O. and India, Regional groupings, antidumping duties and other NTBs, Doha declaration Dispute settlement system, TRIP, TRIMS and GATS.</td></tr>
<tr><td>Course Outcomes</td><td colspan="5">• Understanding Legal Framework
• Application of Laws
• Critical Analysis Skills
• Problem-Solving Abilities</td></tr>
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References Books	**Reference Books:**
	
	1. **Guide to Competition Law**
	    o **Author**: S.M. Dugar
	    o **Publication House**: LexisNexis
	    o **Publication Year**: 2016
	2. **Consumer Protection Law in India**
	    o **Author**: Avtar Singh
	    o **Publication House**: Eastern Book Company
	    o **Publication Year**: 2019
	3. **Foreign Exchange Management Act (FEMA) Explained**
	    o **Author**: Taxmann
	    o **Publication House**: Taxmann Publications
	    o **Publication Year**: 2020
	4. **SEBI Act and Regulations**
	    o **Author**: J.N. Jain
	    o **Publication House**: Bharat Law House
	    o **Publication Year**: 2018
	5. **World Trade Organization: Law, Economics, and Politics**
	    o **Author**: Peter Van den Bossche
	    o **Publication House**: Cambridge University Press
	    o **Publication Year**: 2021

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<tr><td>Course Title</td><td colspan="5">Research Methodology</td></tr>
<tr><td>Course Code</td><td colspan="5">DUMC- 109</td></tr>
<tr><td rowspan="2">Course Credits</td><td>L</td><td>T</td><td>P</td><td>C</td><td></td></tr>
<tr><td>4</td><td>-</td><td>-</td><td>4</td><td></td></tr>
<tr><td>Prerequisites</td><td colspan="5">Studied the detailed course of M.Com semester I</td></tr>
<tr><td>Course Objectives</td><td colspan="5">The course aims to enable the students learn the concepts of Research techniques and it’s applicability in the various minor and major researches. Fundamentals of research with specific reference to quantitative research methods would facilitate the students towards exploring the area of their interest.</td></tr>
<tr><td>Course Contents</td><td colspan="5">UNIT-I
Research: An Introduction
a) Types of Scientific Methods: Hypothetic-Deductive and Inductive Research
b) Types of Research: Basic vs. Applied, Quantitative vs. Qualitative Research
c) Principles of a Good Research

UNIT-II
The Research Process
a) Stages of conducting a Research
b) Problem and Hypothesis: Definition, Types
c) Variables: Types, Operational definition

UNIT-III
Behavioural Research I
a) Control of Extraneous Variables
b) Laboratory experiments, Field Experiments
c) Field study, Survey

UNIT-IV
Behavioural Research II
a) Research: Causality and It’s criteria
b) Threats to Internal and External Validity
c) Non-Experimental Research: Co-relational Research, Survey Research, Archival Research

UNIT-V
Sampling and Ethical Issues
a) Sampling Issues: Representativeness and Adequacy</td></tr>
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	b) Sampling Strategies: Probability and Non-probability Sampling, Sampling Errors c) Demand Characteristics and Ethical issues in Research Books Recommended
Course Outcomes	• The paper focuses on the theoretical aspect of sampling methods, types of scientific methods and their usage in researches. It also enhances the students' knowledge about the stages of conductive research methods.
References Books	**Reference Books:** • Breakwell, G.M., Hammond, Sand Schow, C.F. (Edited) (1995). Research Methods in Psychology. Sage Publications • Ebnes, D.G, Kantowitz, B.M., Roediger, H.L, (1989). Research Methods in Psychology. West Publishing Company • Greenberg, Jand Folger, R (1988). Controver sial Issues in Social Research Method. New York. Springerverlag • Katz, D. and Festinger, L. (1953). Research Methods in Behavioral Sciences. Holt, Rinehart and Winston, Inc • Kerlinger, F.N. (1964). Foundations of Behavioral Research. Holt, Rinehart and Winston, Inc • Mohsin, S. M. (1984).Research Methods in Behavioral Sciences. Orient Longman Ltd • Schaugneassey, J .J., Zechmeister, B (1990). Research Methods in Psychology. Mc Grawhill Publishing Company, New Delhi • Sommer and Sommer, R (1997). A Practical Guide to Behavior al Research. Oxford University Press • Weiner, B.J., Brown, D.R., Michels, K.M. (1991). Statistical Principles in Experimental Design .Mc GrawHill, Inc, New York, Toronto. ○

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<tr><td>Course Title</td><td colspan="5">TAX PLANNING AND MANAGEMENT (DSE)</td></tr>
<tr><td>Course Code</td><td colspan="5">DUMC- 110</td></tr>
<tr><td rowspan="2">Course Credits</td><td>L</td><td>T</td><td>P</td><td>C</td><td></td></tr>
<tr><td>4</td><td>-</td><td>-</td><td>4</td><td></td></tr>
<tr><td>Prerequisites</td><td colspan="5">Studied the detailed course of M.Com semester I</td></tr>
<tr><td>Course Objectives</td><td colspan="5">This course aims at making students conversant with the concept of corporate tax planning and Indian tax laws, as also their implications for corporate management.</td></tr>
<tr><td>Course Contents</td><td colspan="5">Unit – I
Calculation of taxable Income and tax of Firm and Companies.

Unit – II
Return of Income, Provisional Regular, Expert and emergency assessment, Re opening of assessment.

Unit – III
Concept of tax Planning ; Tax avoidance and tax evasions ; Tax planning with reference of location, nature and form of organization of new

Unit – IV
Tax planning to capital structure, decision dividend policy; Inter corporate dividends and bonus shares.

Unit – V
Preparation of income tax returns, Computation of Income tax, Tax deduction at source; Advance payment of tax.</td></tr>
<tr><td>Course Outcomes</td><td colspan="5">• Understanding Taxable Income and Taxation
• Mastering Income Returns and Assessments
• Exploring Tax Planning Strategies
• Optimizing Financial Decisions Through Tax Planning</td></tr>
</table>

References Books	**Reference Books:** **1. Calculation of Taxable Income and Tax of Firms and Companies** ○ *Corporate Taxation: Examples & Explanations* by Cheryl D. Block, 5th Edition, Published in 2020. 2. **Income Returns and Assessments** ○ *Essentials of Federal Income Taxation for Individuals and Business* by Linda M. Johnson, 2021 Edition. 3. **Tax Planning Concepts** ○ *Tax-Free Wealth* by Tom Wheelwright, 2nd Edition, Published in 2018. 4. **Tax Planning in Financial Decisions** ○ *Principles of Taxation for Business and Investment Planning* by Sally M. Jones and Shelley C. Rhoades-Catanach, 2022 Edition. 5. **Practical Tax Applications** ○ *South-Western Federal Taxation: Individual Income Taxes* by William H. Hoffman Jr., David M. Maloney, and James C. Young, 2023 Edition.