

**Programme Structure for Semester I to X, Post Graduate Programme – Masters of Commerce (Integrated)
(Professional Accounting & Financial Analysis)**

Semester	Major -Core	Minor	MC	AEC	SEC	I	D	VAC	Total Credits	Exit
I	COI-100 Financial Accounting (4)	COI-111 Business Economics (4)	COI-131 Business Laws (3)	To be opted from the available ability enhancement courses approved by the respective Board of Studies	COI-141 Business Mathematics (3(1T+2P))			To be opted from the available common value added courses approved by the respective Board of Studies.	20	
II	COI-101 Accounting (4)	COI-112 Income Tax (4)	COI-132 Indian Financial Fiscal System (3)	To be opted from the available ability enhancement courses approved by the respective Board of Studies	COI-142 Business Statistics (3(1T+2P))			To be opted from the available common value added courses approved by the respective Board of Studies.	20	

III	<p>COI-200 Accounting for Special Transactions (4) COI-201 Auditing and Assurance (4)</p>	<p>COI-211 Indirect Taxes (4)</p>	<p>COI-231 Capital Markets (3)</p>	<p>To be opted from the available ability enhancement courses approved by the respective Board of Studies</p>	<p>COI-241 Introduction to MS Excel (3(1T+2P))</p>				20	
IV	<p>COI-202 Strategic Management (4) COI-203 Advanced Auditing (4) COI-204 Cost and Management Accounting (4) COI-205 Company Law I (2)</p>	<p>COI-221 Filing of Tax Returns (VET) (4)</p>		<p>To be opted from the available ability enhancement courses approved by the respective Board of Studies</p>					20	

V	<p>COI-300 Advanced Accounting (4)</p> <p>COI-301 Financial Management (4)</p> <p>COI-302 Managerial Accounting (4)</p> <p>COI-303 Company Law II (2)</p>	<p>COI-321 Introduction to Tally (VET) (4)</p>				COI-361 Internship (2)		20	
VI	<p>COI-304 Analysis of Financial Statements (4)</p> <p>COI-305 Financial Services (4)</p> <p>COI-306 Corporate Governance and Ethics (4)</p> <p>COI-307 Business Communication and Legal Procedures (4)</p>	<p>COI-322 Practical Exposure to Accounting & Taxation (VET) (4)</p>						20	

<p style="text-align: center;">VII</p>	<p>COI-400 Corporate Restructuring and Valuation (4)</p> <p>COI-401 Advanced Company Law (4)</p> <p>COI-402 Security Analysis and Portfolio Management (4)</p> <p>COI-403 Financial Reporting (4)</p>	<p style="text-align: center;">COI-411 Advanced Tax Laws (4)</p>							<p style="text-align: center;">20</p>	
<p style="text-align: center;">VIII</p>	<p>COI-404 Advanced Financial Management (4)</p> <p>COI-405 Advanced Management Accounting (4)</p> <p>COI-406 Derivatives Market (4)</p> <p>COI-407 Environmental Social and Governance-Principles and Practice (4)</p>	<p style="text-align: center;">COI-412 Human Resource Management (4)</p>							<p style="text-align: center;">20</p>	

IX	COI-500 Business Research Methodology (4) COI-501 Treasury and Forex Management (4) COI-502 Marketing Management (4) COI-503 Business Analytics (4)	COI-511 Venture Capital and Private Equity (4)							20	
X	COI-504 Basic Econometrics (4)					COI- 562 Corpo rate Intern ship (16)			20	

Award of Bachelor of Commerce after Completion of Three Years

All the candidates after completion of Three Year (Six Semesters) of study in Commerce who wish to opt out of the programme will be eligible for the award of Under Graduate Degree in Commerce.

**Five Year Master of Commerce (Integrated)
(Professional Accounting & Financial Analysis)**

Name of the Programme: Master of Commerce (Integrated)

Course Code: COI-100

Title of the Course: Financial Accounting

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Coursework in Book Keeping and Basics of Accountancy	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> To develop a strong conceptual base of financial accounting. To acquaint learners with the provisions of Indian Partnership Act 1932 and Limited Liability Partnership Act 2008. To enable learners to prepare financial statements for sole proprietors and not for profit organisations. To enable learners to apply accounting concepts for accounting of various special transactions 	
Content:	<p>UNIT 1: Final Accounts of Sole Proprietors & Partnership Accounts Elements of financial statements, Closing Adjustment Entries, Trading Account, Profit and Loss Account and Balance Sheet of Manufacturing and Non-manufacturing entities. Final Accounts of Partnership Firms, Admission, Retirement and Death of a Partner including Treatment of Goodwill, Introduction to LLPs and Distinction of LLPs from Partnership.</p>	15 hours
	<p>UNIT 2: Financial Statements of Not-for-Profit Organisations Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet, Difference between Profit and Loss Account and Income and Expenditure Account. Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.</p>	15 hours
	<p>UNIT 3: Company Accounts Definition of shares and debentures, Issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares.</p>	15 hours
	<p>UNIT 4: Accounting for Special Transactions and Bank Reconciliation Statement. Accounting for depreciation, Valuation of inventory, Consignment Account, Bank Reconciliation statement.</p>	15 hours
Pedagogy:	<ol style="list-style-type: none"> Lectures Assignments Self-study 	
References/ Readings:	<ol style="list-style-type: none"> Tulsian, P.C: (2002) Financial Accounting, (1st Edition) Pearson Education Shukla, M.C., Grewal, T.S. and Gupta, S.C. (2017). Advanced Accounts. Vol.-I. (19th Ed.), S. Chand & Co., New Delhi. Mukherjee, A., and Hanif, M. (2018) Modern Accountancy Vol.no. 1 & 2 (3rd Edition) McGraw Hill. Jain and Narang, Advanced Accountancy: Principles of Accounting, Kalyani Publishers, New Delhi, 21st Edition Sharma, D.G: Fundamentals of Accounting, Taxmann Monga, J.R., (2023). Financial Accounting: Concepts and Applications (34th ed.). Mayur Paper Backs, New Delhi. Maheshwari, S.N., and. Maheshwari, S.K. (2022). Financial Accounting. (6th Ed.) Vikas Publishing House, New Delhi. Tulsian, P.C. (2023). Financial Accounting (1st Ed.), S. Chand publishing. Compendium of Statements and Standards of Accounting (2023). The Institute 	

	of Chartered Accountants of India, New Delhi.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <p>CO1: Recall conceptual knowledge of Accounting.</p> <p>CO2: Explain the treatment of various aspects of company accounts.</p> <p>CO3: Prepare Financial Statements of limited companies, non-profit organisations, Sole Proprietors and Partnership Firms as per applicable statutes and accounting standards.</p> <p>CO4: Perform accounting computations and valuation with respect to Special Transactions.</p>

Name of the Programme: Master of Commerce (Integrated)**Course Code: COI-111****Title of the Course: Business Economics****Number of Credits: 04****Effective from AY: 2023-24**

Pre-requisites for the Course:		
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To enable the learners to describe the meaning and nature of business economics. 2. To explain the law of demand and supply 3. To explain the linkages between production function and cost function. 4. To develop abilities to identify and analyze market structures and various pricing strategies. 	
Content:	<p>UNIT 1: Introduction to Business Economics & Business Decision Making Meaning, Nature and Scope of Business Economics, Basic Problems of an economy, Capitalist Economy, Socialist Economy, Mixed Economy, Business Cycles: Introduction, Phases of Business Cycle, Features of Business Cycle, Causes of Business Cycle, Relevance of Business Cycle in Business Decision Making.</p>	15 hours
	<p>UNIT 2: Demand and Supply Analysis Demand Analysis: Meaning of demand, Determinants of demand; Demand function- individual and market; Law of Demand; Understanding the demand curve; Change in demand vs. variation in demand; Demand distinctions; Elasticity of Demand – Price and Income elasticity (concept, types, measurement and determinants), Cross elasticity of demand (concept, types and measurement), Advertising elasticity of demand (concept, measurement and determinants); Significance or application of the concept of elasticity of demand (Numerical Problems to be included); Demand estimation and forecasting (Objectives, steps involved, determinants and methods), Demand forecasting – Qualitative and quantitative techniques. Supply analysis: Meaning of supply, Determinants of supply, Supply function, Law of supply, change in supply vs. variation in supply. Market equilibrium; excess supply, excess demand and the price adjustment mechanism; changes in market equilibrium due to changes in demand and/or supply.</p>	15 hours
	<p>UNIT 3: Production and Cost Analysis Production Analysis: Meaning of production; types of inputs, factors of production, technology; concept of production function; Short run analysis - law of variable proportions; Long Run analysis – Law of Returns to scale. Cost concepts and classification; cost – output function; determinants of cost function – short run and long run cost functions and cost curves; costs of a multi-product firm; costs of joint product; economies and diseconomies of scale; economies of scope (numerical problems to be included).</p>	15 hours
	<p>UNIT 4: Pricing Decisions Market structures – Perfect competition – Monopolistic competition – Oligopoly – Monopoly; Pricing Methods and Strategies – Cost based pricing(cost plus, marginal cost and target return pricing), Competition based pricing(penetration, entry deterring and going rate pricing), Product life cycle based pricing(price skimming, packaging, perceived value, loss leader pricing), Cyclical pricing (rigid and flexible pricing),Multi-product pricing, Peak load pricing, Sealed</p>	15 hours

	bid pricing, Retail pricing, Administered pricing, Export pricing, International price discrimination, Dumping and transfer pricing; General considerations and objectives of pricing policy – Price elasticity of demand and pricing – price forecasting.	
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Self-study 4. Problem-solving 	
References/ Readings:	<ol style="list-style-type: none"> 1. Ahuja. H. L., (2019), 'Advanced Economic Theory (microeconomic Analysis)' S. Chand Limited, New Delhi. 2. Geetika, Ghosh. P. and Roy Choudhury. P., (2018), 'Managerial Economics' Tata McGraw Hill Education Pvt Ltd, New Delhi. 3. Indira Gandhi National Open University: School of Management: Managerial Economics- MS/9, (2013). 4. Mehta, P.L. , (2008), 'Managerial Economics', Sultan Chand and Sons, Educational Publishers, New Delhi. 5. Mithani.D.M., (2011), 'Managerial Economics (Theory and Application)' Himalaya Publishing House, New Delhi. 6. Mukherjee Sampat, (2009), 'Business and Managerial Economics', New Central Book Agency (P) Ltd., Calcutta, 7. Samuelson, Paul A and Nordhaus, W.P., 'Economics', McGraw Hill, New York, 19th edition, (2010). 8. Varshney R.L. and Maheshwari. K.L., (2011), 'Managerial Economics' Sultan Chand and Sons, Educational Publishers, New Delhi. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <p>CO1: Define and identify conceptual background underlying Business Economics.</p> <p>CO2: Predict demand and supply conditions quantitatively.</p> <p>CO3: Illustrate the linkages between the production function and cost function.</p> <p>CO4: Differentiate various competitive strategies by evaluating pricing techniques and market environment according to nature of product and structure of markets.</p>	

Name of the Programme: Master of Commerce (Integrated)**Course Code: COI-131****Title of the Course: Business Laws****Number of Credits: 03****Effective from AY: 2023-24**

Pre-requisites for the Course:	
Course Objectives:	Objectives of the Course are: 1. To develop basic understanding of regulatory framework applicable for various types of businesses. 2. To enable learners to Identify the fundamental legal principles behind contractual agreements. 3. To enable the learners to understand consequences of applicability of various laws on business situations.
Content:	UNIT 1: Indian Contract Act 1872 Essential Elements of a Contract, Types of Contract, Offer and Acceptance, Void and Voidable Agreements, No Consideration No Contract, Consideration, Legality of Object and Consideration, Capacity of Parties, Free Consent, Quasi and Contingent Contracts, Performance of Contracts, Meaning of Indemnity, Guarantee, Pledge, Agent, E-Contracts and E-Signature – Meanings and Requirements, Discharge of Contracts, Breach of Contract and Remedies for Breach of Contract 15 hours
	UNIT 2: The Sale of Goods Act, 1930 Definition, Transfer of Ownership, Essential Conditions of a Contract of Sale, Conditions and Warranties, Performance of the Contract of Sale, Rights of Unpaid Seller. 10 Hours
	UNIT 3: The Indian Partnership Act, 1932 & Limited Liability Partnership Act 2008 General Nature of partnership, Relations of partners, Registration and dissolution of a firm, Limited Liability Partnership. 10 Hours
	UNIT 4: Negotiable Instruments Act 1881 Characteristics of Negotiable Instruments, Definitions of Promissory Note, Bill of Exchange and Cheque, Difference between Promissory Note, Bill of Exchange and Cheque, Crossing – Meaning, Definition and Types of Crossing, Dishonour of Cheques (Section 138) 10 hours
Pedagogy:	1. Lectures 2. Assignments 3. Self-study 4. Case-Laws
References/ Readings:	1. N.D. Kapoor, Dr Rajni Abbi, Bharat Bhushan, Rajiv Kapoor, (2019) Business Law, Sultan Chand & Sons (P) Ltd. 2. P. C. Tulsian, Bharat Tulsian, (2020), Business Law, McGraw Hill Education (MGH). 3. M.C. Kuchhal and Vivek Kuchhal, (2023) Business Law (Eight Edition), Vikas Publishing. 4. K.R. Bulchandani, (2010) Business Law For Management, Himalaya Publishing House, India. 5. P C Tulsian, Bharat Tulsian & Tushar, (2023), Tulsian’s Business Laws for CA Foundation, S. Chand Publishing.
Course Outcomes:	After completion of this course, the learners will be able to: CO1: Define the fundamentals of various business laws. CO2: Identify the relevant legal issues that arise on a given set of facts. CO3: To interpret significant provisions of various business legislations CO4: Demonstrate knowledge of Business Laws and its applications in business transactions

Name of the Programme: Master of Commerce (Integrated)

Course Code: COI-141

Title of the Course: Business Mathematics

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:		
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint the learners with basic concepts of mathematics. 2. To educate learners on use and implementation of various mathematical techniques 3. To enable the learners to solve business problems using mathematical techniques 	
Content:	<p>Unit I: Introduction to Business Mathematics Ratio and Proportion, Laws of Indices, Exponents and Logarithms and Antilogarithms, Sequence and Series-Arithmetic and Geometric Progressions, Time Value of Money.</p>	5 Hours
	<p>Unit II: Equations, Linear Inequalities and Permutations and Combinations Equations, Linear Inequalities, Basic Concepts of Permutations and Combinations,</p>	5 Hours
	<p>Unit III: Sets, Relations and Functions and Calculus Sets, Functions and Relations, Calculus: Differential Calculus, Integral Calculus</p>	5 Hours
	<p>Practicals List of Practicals (Each practical of two hours each) UNIT I</p> <ul style="list-style-type: none"> • Ratio and Proportion (Business Applications related to Ration and Proportion) • Laws of Indices • Exponents and Logarithms and Anti Logarithms • Sequence - Arithmetic Progression (sum of n terms, first term, common difference) • Sequence – Special Series (sum of n terms, sum of square of first n terms, sum of cubes of first n terms) • Geometric progression (sum of n terms, first term, common difference, application of finance) • Time Value of Money <ul style="list-style-type: none"> i. Simple Interest ii. Compound interest iii. Depreciation iv. Effective Rate of Interest v. Present Value vi. Net Present Value vii. Future Value viii. Perpetuity ix. Annuities x. Sinking Funds xi. Valuation of Bonds xii. Calculating of EMI xiii. Calculations of Returns: <ul style="list-style-type: none"> • Nominal Rate of Return • Effective Rate of Return • Compound Annual growth rate (CAGR) 	60 Hours

	<p>UNIT II</p> <ul style="list-style-type: none"> • Equations <ul style="list-style-type: none"> • Quadratic equation, • Method of solving three linear equation, • Simultaneous equation in two unknowns, • Simple equation • Linear Inequalities, <ul style="list-style-type: none"> • Development of inequalities from descriptive problem • Forms of Linear equation • Graphing of Linear in equation • Determination of common and feasible region • Optimum Solution • Basic Concepts of Permutations and Combinations <ul style="list-style-type: none"> • Fundamental Principle (multiplication and addition rule) • Permutation (properties of permutation, circular permutation and permutation with restriction) • Combination - Properties of Combination <p>UNIT III</p> <ul style="list-style-type: none"> • Sets <ul style="list-style-type: none"> • Subset • Types of sets • Relations and Functions <ul style="list-style-type: none"> • Types of Relation • Types of Function • Calculus <ul style="list-style-type: none"> • Differential calculus <ul style="list-style-type: none"> • Basic Laws of Calculus • Standard Results • Integral Calculus <ul style="list-style-type: none"> • Method of Substitution • Basic Formula <p>Practicals using software's like GeoGebra for interactive sessions is encouraged. Additional workshops on these software's are recommended.</p>	
<p>Pedagogy:</p>	<ol style="list-style-type: none"> 1. Lectures 2. Practicals 3. Assignments 4. Problem-solving 	
<p>References/ Readings:</p>	<ol style="list-style-type: none"> 1. Tulsian P.C, Tulsian B, & Tushar, (2022) Tulsian's Business Mathematics, Logical Reasoning and Statistics for CA Foundation, S. Chand. 2. Khedia A, (2020) Business Mathematics, Logical Reasoning & Statistics Book for CA Foundation Bharats Publication. 3. Thakur K, (2023) Business Mathematics Logical Reasoning & Statistics, Taxman's. 4. Agarwal B.M, (2010) Business Mathematics & Statistics, ANE Books. 5. Dr. Gupta K, Arora S.R, (2021) Business Mathematics, Taxman's. 	
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <p>CO1: Explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of contexts.</p> <p>CO2: Demonstrate the use of various mathematical techniques.</p> <p>CO3: Apply the analytical techniques in business transactions that would help in solving business problems.</p> <p>CO4: Evaluate the results of mathematical calculations.</p>	

Name of the Programme: Master of Commerce (Integrated)**Course Code: COI-101****Title of the Course: Accounting****Number of Credits: 04****Effective from AY: 2023-24**

Pre-requisites for the Course:	
Course Objectives:	Objectives of the Course are: 1. To familiarize the learners with the concept and applicability of Accounting Standards. 2. To acquaint the students with the framework for preparation and presentation of financial statements. 3. To enable learners to apply specific provisions of Companies Act 2013
Content:	Unit I: Accounting and Reporting Standards Process of formulation of Accounting Standards including IND ASs (IFRS converged standards) and IFRSs; convergence vs adoption; objective and concepts of carve outs.- Framework for Preparation and Presentation of Financial Statements (as per Accounting Standards).- Role of Accounting Standards Board, Role of International Accounting Standards Board- IFRS and IFRIC. 5 hours
	Unit II: Applications of Accounting Standards AS 1: Disclosure of Accounting Policies - AS 2 : Valuation of Inventories - AS 3: Cash Flow Statements - AS 4 : Contingencies and Events occurring after the Balance Sheet Date - AS 5 : Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies - AS 10: Property, Plant and Equipment - AS 11: The Effects of Changes in Foreign Exchange Rates - AS 12: Accounting for Government Grants - AS 13: Accounting for Investments - AS 16: Borrowing Costs - AS 17: Segment Reporting - AS 22: Accounting for Taxes on Income. 20 Hours
	Unit III: Accounting for tax and Preparation of financial statements Accounting for tax: Concept of deferred tax asset and deferred tax liability in line with - AS 22 "Accounting for Taxes"- Managerial Remuneration- Preparation of financial statements – Statement of Profit and Loss, Balance Sheet and Cash Flow Statement, - Profit (Loss) prior to incorporation. 20 Hours
	Unit IV: Company Accounts Redemption of preference shares; Redemption of debentures; Accounting for bonus issue and right issue. 15 Hours
Pedagogy:	1. Lectures 2. Assignments 3. Self-study 4. Problem-solving
References/ Readings:	1. Tulsian, P.C: (2002) Financial Accounting, (1st Edition) Pearson Education 2. Shukla, M.C., Grewal, T.S. and Gupta, S.C. (2017). Advanced Accounts. Vol.-I. (19th Ed.), S. Chand & Co., New Delhi. 3. Mukherjee, A., and Hanif, M. (2018) Modern Accountancy Vol.no. 1 & 2 (3rd Edition) McGraw Hill. 4. Jain and Narang, Advanced Accountancy: Principles of Accounting, Kalyani Publishers, New Delhi, 21st Edition 5. Sharma, D.G: Fundamentals of Accounting, Taxmann 6. Monga, J.R., (2023). Financial Accounting: Concepts and Applications (34th ed.). Mayur Paper Backs, New Delhi. 7. Maheshwari, S.N., and Maheshwari, S.K. (2022). Financial Accounting. (6th Ed.) Vikas Publishing House, New Delhi.

	<p>8. Tulsian, P.C. (2023). Financial Accounting (1st Ed.), S. Chand publishing.</p> <p>9. Compendium of Statements and Standards of Accounting (2023). The Institute of Chartered Accountants of India, New Delhi.</p> <p>10. CA Prasath S.B, CA Sekar G, (2021) 'Accounting for CA inter', Padhukas, Commercial Law Publishers.</p> <p>11. P C Tulsian, Bharat Tulsian & Tushar, (2023), Tulsian's Accountancy , S. Chand Publishing.</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <p>CO1: Discuss the framework for preparation and presentation of financial statements.</p> <p>CO2: Prepare financial statements of various business entities as per accounting standards and general accounting principles.</p> <p>CO3: Apply specific accounting standards and legislations to different transactions and events.</p> <p>CO4: Demonstrate the Accounting procedures used for specialised business transactions.</p>

Name of the Programme: Master of Commerce (Integrated)

Course Code: COI-112

Title of the Course: Income Tax

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:									
Course Objectives:	Objectives of the Course are: 1. To familiarize the learners with basic concepts of income tax 2. To enable learners to compute income tax under various heads of income 3. To enable learners to compute total income and determine tax liability of individuals 4. To develop ability to prepare income tax returns for individuals.								
Content:	<table border="1"><tr><td>Unit I: Basic Concepts in Direct Tax Introduction to Income Tax law, Important definitions, Concepts of previous year and assessment year, Basis of charge Tax rates, Residential status, Scope of total income, Income not included in total income, Tax holidays for newly established units in SEZ.</td><td>5 hours</td></tr><tr><td>Unit II: Heads of Income Salaries, Income from house property, Profits and gains of business and profession, Capital gains, Income from other sources.</td><td>25 Hours</td></tr><tr><td>Unit III: Clubbing of Income, Set-off and Carry Forward Clubbing of income, Transfer of income without transfer of assets, Income arising from revocable transfer of assets, Conversion of self-acquired property into property of HUF. Aggregation of income, Set-off, Carry forward, and set-off of losses.</td><td>15 Hours</td></tr><tr><td>Unit IV: Computation of Total Income and Filing of Returns Deduction from gross total income, Computation of total income and tax liability of individuals, Advance tax, TDS and TCS. Filing of returns – Return of income, Compulsory filing, Fee and interest for default, Belated and revised return, PAN, Self-assessment.</td><td>15 Hours</td></tr></table>	Unit I: Basic Concepts in Direct Tax Introduction to Income Tax law, Important definitions, Concepts of previous year and assessment year, Basis of charge Tax rates, Residential status, Scope of total income, Income not included in total income, Tax holidays for newly established units in SEZ.	5 hours	Unit II: Heads of Income Salaries, Income from house property, Profits and gains of business and profession, Capital gains, Income from other sources.	25 Hours	Unit III: Clubbing of Income, Set-off and Carry Forward Clubbing of income, Transfer of income without transfer of assets, Income arising from revocable transfer of assets, Conversion of self-acquired property into property of HUF. Aggregation of income, Set-off, Carry forward, and set-off of losses.	15 Hours	Unit IV: Computation of Total Income and Filing of Returns Deduction from gross total income, Computation of total income and tax liability of individuals, Advance tax, TDS and TCS. Filing of returns – Return of income, Compulsory filing, Fee and interest for default, Belated and revised return, PAN, Self-assessment.	15 Hours
Unit I: Basic Concepts in Direct Tax Introduction to Income Tax law, Important definitions, Concepts of previous year and assessment year, Basis of charge Tax rates, Residential status, Scope of total income, Income not included in total income, Tax holidays for newly established units in SEZ.	5 hours								
Unit II: Heads of Income Salaries, Income from house property, Profits and gains of business and profession, Capital gains, Income from other sources.	25 Hours								
Unit III: Clubbing of Income, Set-off and Carry Forward Clubbing of income, Transfer of income without transfer of assets, Income arising from revocable transfer of assets, Conversion of self-acquired property into property of HUF. Aggregation of income, Set-off, Carry forward, and set-off of losses.	15 Hours								
Unit IV: Computation of Total Income and Filing of Returns Deduction from gross total income, Computation of total income and tax liability of individuals, Advance tax, TDS and TCS. Filing of returns – Return of income, Compulsory filing, Fee and interest for default, Belated and revised return, PAN, Self-assessment.	15 Hours								
Pedagogy:	1. Lectures 2. Assignments 3. Self-study 4. Case Study 5. Problem-solving								
References/ Readings:	1. Singhania, V.K., (2023) Direct Taxes: Laws and Practices, Taxman Publications, New Delhi. 2. Singhania, V. K., Sighania M, (2023), Students' Guide to Income Tax, Taxmann Publications, New Delhi. 3. Singhania, V. K., Sighania M, (2023), Students Guide to Income Tax Including GST, Taxmann. 4. Dr Bangar Y, Dr. Bangar V, (2023), Comprehensive Guide to Income Tax, Aadhya Prakashan. 5. Vinod Singhania and Monica Singhania, Students Guide to Indirect Tax Law.								
Course Outcomes:	After completion of this course, the learners will be able to: CO1: Define the basic concepts, definitions and terms related to income tax. CO2: Develop competency to apply various provisions for computing income under various heads CO3: Discuss the various deductions under Chapter VIA of the Income tax act, 1961 CO4: To compute the net total taxable income of an Assesee.								

Name of the Programme: Master of Commerce (Integrated)

Course Code: COI-132

Title of the Course: Indian Financial & Fiscal System

Number of Credits: 03

Effective from AY: 2023-24

Pre-requisites for the Course:	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with the structure of the Indian financial system 2. To enable the learners to describe the mechanics of money market in India and understand the application of monetary policy instruments. 3. To explain the structure of public revenue, public expenditure and public debt of India and Goa in particular. 4. To critically discuss and debate range of fiscal and budgetary policy issues.
Content:	Unit I: Introduction to Indian Financial System and Banking System Indian Financial System: Nature, structure and composition of the Indian Financial System – financial markets, financial institutions, financial securities, financial services – classification and brief explanation of each; Role of the financial system in economic growth and development; Financial development – meaning, concepts and indicators of financial development; Financial inclusion – meaning and RBI’s definition, extent of financial exclusion in India <u>Indian Banking System</u> : Structure and composition of the Indian banking system (RBI, commercial banks, cooperative banks, regional rural banks); classification of commercial banks (Indian and foreign, public sector and private sector, scheduled and non-scheduled); recent developments in Indian commercial banking (entry of private and foreign banks, prudential norms, PSBs raising capital, use of IT and resultant services, new services) 15 hours
	Unit II: Money and Monetary Policy in India Money: definition; supply of Money - Role of Government, Central Bank and commercial banks (process of multiple credit creation by banks); components of money – currency, coins and credit; RBI indices of money supply Monetary Policy: meaning; objectives of monetary policy (with special reference to RBI); RBI’s Instruments of credit control/monetary policy – Quantitative (variable reserve requirements, open market operations, Bank rate, Liquidity Adjustment Facility through repo and reverse repo rate) and Qualitative credit controls – how the instruments work to expand and contract money supply; brief mention of merits and limitations of each instrument; Analysis of RBI’s most recent Monetary Policy statement 10 Hours
	Unit III: Indian Fiscal System Public Revenue: sources of govt. revenue (Centre and States – tax and non-tax); main sources of revenue and most important taxes (Centre and Goa); types of taxes – direct and indirect – meaning, relative merits and demerits; concepts of impact, incidence and shifting of a tax; features of the Indian tax system; recent trends in public revenue (Centre and Govt. of Goa) Public Expenditure: Classification – developmental/non-developmental, plan/non-plan, functional classification; major heads of govt. expenditure (Centre and Govt. of Goa); recent trends in public expenditure (Centre and Govt. of Goa) Public Debt: meaning; Classification – internal and external, short-medium- and long-term, productive and unproductive, redeemable 10 Hours

	<p>and irredeemable; composition of debt (Centre and Govt. of Goa); trends in public debt (Centre and Govt. of Goa)</p> <p>Unit 4: Budgets and Fiscal Policy in India</p> <p>Fiscal Policy: Meaning; objectives of fiscal policy in India; importance of fiscal policy in India Budget – meaning; types (balanced and unbalanced, surplus and deficit); Concepts of deficit (fiscal deficit, revenue deficit, primary deficit); impact of deficit budgets on the economy; Structure of Central and State budgets in India; most recent Central and State budgets to be discussed</p>	10 Hours
Pedagogy:	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Self-study 4. Problem-solving 	
References/ Readings:	<ol style="list-style-type: none"> 1. Bhole L. M. and Mahakud J., (2004) Financial Institutions and Markets: Structure, Growth and Innovations, New Delhi, Tata-McGraw Hill 2. Khan M. Y, (2009) Indian Financial System, New Delhi, Tata-McGraw Hill 3. Pathak, Bharati V,(2018) Indian Financial System: Markets, Institutions and Services, New Delhi, Pearson 4. Tyagi B.P, (2014) Public Finance, Meerut, Jai Prakash Nath & Co. 5. Dr. Kumar V, Kaur M and Gupta A, (2021), Financial Markets Institutions and Services, Taxmann Publications. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <p>CO1: Describe the structure of Indian financial system in general and Indian banking system in particular.</p> <p>CO2: Explain the mechanics of money market in India and understand the application of monetary policy instruments.</p> <p>CO3: Illustrate and explain the structure of public revenue, public expenditure and public debt.</p> <p>CO4: Evaluate fiscal and budgetary policy issues.</p>	

Name of the Programme: Master of Commerce (Integrated)

Course Code: COI-142

Title of the Course: Business Statistics

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:		
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint the learners with basic statistical concepts. 2. To acquaint the learners with quantitative tools and their application. 3. To demonstrate the use of statistics, probability, and statistical models to support decision-making in business. 4. To enable the learner select and execute the appropriate statistical tool for a specific business situation. 	
Content:	<p>Unit I: Statistical description of Data Statistical Description of Data: Statistical Representation of Data, Diagrammatic representation of data, Frequency distribution, Graphical representation of Frequency Distribution – Histogram, Frequency Polygon, Ogive, Pie-chart. Measures of Central Tendency and Dispersion: Mean Median, Mode, Mean Deviation, Quartiles, and Quartile Deviation, Standard Deviation, Co-efficient of Variation, Coefficient of Quartile Deviation.</p>	5 hours
	<p>Unit II: Probability and Theoretical Distributions Probability: Independent and dependent events; mutually exclusive events. Total and Compound, Probability and Mathematical Expectation. Theoretical Distributions: Binomial Distribution, Poisson distribution – Basic application and Normal Distribution – Basic applications.</p>	5 Hours
	<p>Unit III: Correlation, Regression and Index Numbers Scatter diagram, Karl Pearson’s Coefficient of Correlation Rank Correlation, Probable Error and Probable limits. Regression lines, Regression equations, Regression coefficients. Uses of Index Numbers, Problems involved in construction of Index Numbers, Methods of construction of Index Numbers.</p>	5 Hours
	<p>Practicals</p> <p>UNIT I</p> <ul style="list-style-type: none"> • Collection of Data (Primary and Secondary) • Data presentation (Textual and Tabular Form) • Present Data graphically (line, histogram, pie chart, frequency polygon) • Mean (Arithmetic mean, Properties of AM, weighted average AM) • Median (Properties, Decile, Quartile and Percentile) • Mode (Properties of Mode) • Mean (Geometric mean and Harmonic mean) • Absolute measure of Dispersion <ul style="list-style-type: none"> • Range • Mean Deviation, • Quartile Deviation, • Standard deviation • Relative Measure of Dispersion <ul style="list-style-type: none"> • Co-efficient of Range • Co-efficient of Mean Deviation • Co-efficient of Variation, 	60 Hours

	<ul style="list-style-type: none"> • Coefficient of Quartile Deviation <p>UNIT II</p> <ul style="list-style-type: none"> • Probability • Independent and dependent events • Mutually exclusive events • Total and Compound • Probability and Mathematical Expectation. • Theoretical Distributions <ul style="list-style-type: none"> • Discrete Probability Distribution (Binomial Distribution, Poisson distribution) • Continuous Probability Distribution <ul style="list-style-type: none"> • Basic application and Normal Distribution – Basic applications. <p>UNIT III</p> <ul style="list-style-type: none"> • Correlation <ul style="list-style-type: none"> • Type of Correlation (positive and negative) • Measures of Correlation (Scatter diagram, Karl Pearson’s product correlation Coefficient Spearman’s Correlation, Probable Error and Probable limits, coefficient of concurrent deviation) • Regression <ul style="list-style-type: none"> • Method of least square • Regression Lines (Y on X and X on Y) • Bivariate Frequency distribution (marginal conditional) • Index Numbers <ul style="list-style-type: none"> • Issues Involved in Index numbers • Types of Index Numbers (Price, Quantity and Value) • Construction of Index Number • Chain Index Number • Usefulness of Index Number (deflating and splicing) • Test of adequacy (unit test, time reversal, factor reversal circular test) <p>Practicals using software’s like SPSS, R-Programming for interactive sessions is encouraged. Additional workshops on these software’s are recommended.</p>	
<p>Pedagogy:</p>	<ol style="list-style-type: none"> 1. Lectures 2. Assignments 3. Self-study 4. Problem-solving 	
<p>References/ Readings:</p>	<ol style="list-style-type: none"> 1. Richard L.I, Masood S.H, David R.S, Rastogi S, (2017), Statistics for Management, Pearson. 2. Vohra N. D., (2017) Business Statistics, McGraw Hill. 3. Gupta S.P., (2021) Statistical Methods. Sultan Chand and Sons, New Delhi. 4. Gupta S.C., (2023) Fundamentals of Statistics. Himalaya Publishing House. 5. Dr. Thukral J. K., (2021) Business Statistics, J.K Thukral. 6. Bajpai N, (2013) Business Statistics Naval, Pearson Education. 7. Dr. Sahai S.P, Dr. Shukla S.M, Business Statistics, Sahitya Bhavan Publications. 	
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <p>CO1: Describe the key terminology, concepts, tools and techniques used in business statistics</p> <p>CO2: Explain the elements of descriptive statistics to understand datasets</p> <p>CO3: Explain the logic and appropriate applications of statistical techniques.</p> <p>CO4: Calculate the necessary statistics to solve problems</p>	