



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

M.COM. PROGRAM (2020-22)

SEMESTER III

MCOM301 CORPORATE TAX PLANNING AND MANAGEMENT

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment *	END SEM University Exam	Teachers Assessment *				
MCOM301	Corporate Tax Planning and Management	60	20	20	-	-	4	-	-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10marks.

Course Objective

The objective of the course is to develop an understanding amongst students about concept of corporate taxation, its planning, and several other aspects affecting business decisions.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist 8 Questions, out of which student will be required to attempt any five questions.

Course Outcomes

1. Familiarizing the students with the corporate taxation, computation and relevant regulations etc.
2. Equip students with acquiring analytical skills for corporate decision making with reference to tax planning and management.

COURSE CONTENT:

Unit 1: Corporate Taxation in India: Meaning & types of Corporate with reference to Tax, Meaning of Dividend, Concept of Tax planning Importance, objective, scope, Tax incidence, avoidance, Tax management.

Unit 2: Practical Approach to Corporate Taxation: Computation of Gross Total Income of the company and Firm with calculation of Tax, Minimum Alternate Tax (MAT). Carry forward and set off of losses in Case of certain Companies, Deductions available to Corporate Assesses Tax on Distributed Profits of Company, Mutual Fund



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Unit 3: Tax Planning for New Business:- Tax planning with reference to Setting up a new Business, Location of Business, Nature of Business, Form of ownership: FIRM/LLP vs Company. Specified Tax Planning: - SEZ, Tax planning for infrastructure and back ward areas, Tax incentives for Exporters.

Unit 4: Tax Planning and Financial Management Decisions: - Capital structure, Dividend decisions, Inter-company dividend, Bonus shares make or Buy, own or lease, repair or replace, Investment planning.

Unit 5: Tax planning with reference to Business Restructuring:- In respect of Amalgamation of companies, Liquidation of companies, Demerger, Slump Sale, Conversion of Sole Proprietary Concern/Firm/LLP into company.

Suggested Readings:-

1. Singhanian, Vinod K. and Singhanian, K., *Direct Taxes Law & Practice -With special reference to Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi, 2019.
2. Ahuja, G. and Gupta, R., *Corporate Tax Planning and Management*. Bharat Law House, Delhi, 2019.
3. Mehrotra, H.C. and Goyal, S.P., *Direct Tax including Tax Planning & Management*. Sahitya Bhawan, Agra, 2019.
4. Mittal, D.P., *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi, 2019.
5. Ghosh, T.P., *Indian Accounting Standards and IFRSs*. Taxman Publications Pvt. Ltd. New Delhi, 2019.
6. Mehrotra, H.C. and Goyal, S.P., *Ayakar Vidhanavam Likhankan (Income Tax Law and Accounts)*, Sahitya Bhawan, Agra, 2019.
7. Jain, R.K., *Ayakar Vidhanavam Likhankan*, Rajeev Bansal Publications, 2019.
8. Saklecha & Saklecha: *Corporate Tax Planning and Management*, Satish Printers and Publishers, 2019



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MCOM302 FINANCIAL MARKETS AND INSTITUTIONS

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment *	END SEM University Exam	Teachers Assessment *				
MCOM302	Financial Markets and Institutions	60	20	20	-	-	4	-	-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10marks.

Course Objectives

The objective of the course is to gain an understanding of how to interpret and analyze the economic and financial environment in order to make informed investment allocations.

Course Outcomes

1. Familiarizing the students with the Indian capital market, its operations, instruments, regulationsetc.
2. Equip students with acquiring analytical skills in the market analysis in the context of raising medium and long termfunds.

COURSE CONTENT

Unit I: Introduction to Financial Markets

1. Introduction of FinancialMarkets
2. Structure of FinancialSystem
3. Role of Financial System in EconomicDevelopment
4. Financial Markets and Financial Instruments
5. Government EconomicPhilosophy
6. Structure of Financial Market inIndia

Unit II: Primary Market System and Regulations in India

1. Types of firm's Interface withInvestors
2. Types ofScripts
3. Issue of Capital: Process, Regulations,Legalities
4. Pricing of Issue, Methods of Issue
5. Book-building,Road-show
6. Intermediaries in IssueManagement
7. Managing ShareholderRelations
8. Primary Market Intermediaries: Commercial Banks, DevelopmentBanks
9. Custodians, Merchant Bankers, Issue Managers, Rating Agencies,etc



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Unit III: Secondary Market System and Regulations in India

1. Stock Exchanges in India: History and development and importance
2. Listing of Scripts, On-line Trading
3. Depositories: Growth, Development, Regulation, Mechanism
4. Stock Exchange Mechanism: Trading, Settlement, Risk Management
5. Inside Trading, Circular Trading, Price Rigging, etc. |
6. Players on Stock Exchange: Investors, Speculators, Market Makers, Bulls, Bears, Stags Stock
7. Exchange Regulations
8. Role of FIIs, MFs and Investment Bankers

Unit IV: Foreign Exchange Market

1. Foreign Exchange Market
2. Uses and determinants of Foreign Capital
3. Forms of Foreign capital
4. International Financial Instruments

Unit V: Bond Market in India

1. Bond Market in India: Government Bond Market and its Interface with Capital Market
2. Debt Market in India
3. Capital Market and Money Market
4. Primary and Secondary Markets

Suggested Readings

1. Dhankhar, J. N. (2009). *Indian Capital Market in Operation*. New Delhi: Skylark Publications.
2. Chandra, Prasanna (2009). *Investment Analysis*. New Delhi: Tata McGraw Hill.
3. Choudhry, Moorad (2002). *Capital Market Instruments*. London: Prentice Hall.
4. Madhusoodanan, E.D. (2008). *Indian Capital Markets*. Delhi: Quest Publications.
5. Gurusamy (2009). *Capital Markets*. New Delhi: Tata McGraw Hill.
6. Bhole, L .M. (2001). *Financial Markets and Institutions*. New Delhi: Tata McGraw Hill.
7. Srivastava, R .M. (2007). *Management of Indian Financial Institutions*. Mumbai: Himalaya Publishing House.



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MBAI301C ADVANCED HUMAN VALUES AND PROFESSIONAL ETHICS

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME									
		THEORY			PRACTICAL			L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
MBAI301C	Advanced Human Values and Professional Ethics	60	20	20	-	-	4	-	-	4	

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The objective of the course is to disseminate the theory and practice of moral code of conduct and familiarize the students with the concepts of “right” and “good” in individual, social and professional context

Examination Scheme

The internal assessment of the students’ performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of five questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. Help the students to understand right conduct in life.
2. To equip students with understanding of the ethical philosophies, principles, models that directly and indirectly affect personal and professional life.

COURSE CONTENT

Unit I: Inculcating Values at Workplace

1. Values: Concept, Sources, Essence
2. Classification of Values.
3. Values in Indian Culture and Management: Four False Views, Value Tree
4. Eastern and Western Values; Values for Global Managers

Unit II: Professional Ethics

1. Ethics: Concept, Five P’s of Ethical Power, Organisational Tools to Cultivate Ethics
2. Theories of Ethics: Teleological and Deontological
3. Benefits of Managing Ethics in an Organisation
4. Ethical Leadership



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Unit III: Indian Ethos and Management Style

1. Indian Ethos and Workplace
2. Emerging Managerial Practices
3. Ethical Considerations in Decision Making and Indian Management Model
4. Core Strategies in Indian Wisdom and Ethical Constraints

Unit IV: Human Behavior – Indian Thoughts

1. Guna Theory
2. Sanskara Theory
3. Nishkama Karma
4. Yoga: Types, Gains; Stress and Yoga

Unit V: Spirituality and Corporate World

1. Spirituality: Concept, Paths to Spirituality
2. Instruments to achieve spirituality
3. Vedantic Approach to Spiritual and Ethical Development
4. Indian Spiritual Tradition.

Suggested Readings

1. Kausahl, Shyam L. (2006). *Business Ethics – Concepts, Crisis and Solutions*. New Delhi: Deep and Deep Publications Pvt. Limited
2. Murthy, C.S.V. (2012). *Business Ethics –Text and Cases*. Himalaya Publishing House: Mumbai
3. Chakraborty, S. K. (1999). *Values and Ethics for Organizations*. Oxford university press
4. D.Senthil Kumar and A. SenthilRajan (2008). *Business Ethics and Values*. Himalaya Publishing House: Mumbai



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MBAI302C PROJECT MANAGEMENT

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment				
MBAI302C	Project Management	60	20	20	-	-	4		-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

The course is intended to develop the knowledge of the students in the management of projects. It is aimed at imparting knowledge on managing entire life cycle of a project – from conceptualization to commissioning.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of five questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. Understanding of various phases in a project life cycle.
2. Ability to establish feasibility of a project and various methods of project financing
3. Learn to organize and coordinate with different functions for successful project implementation
4. Develop ability to monitor and control projects and risk involved.

COURSE CONTENT

Unit I: Concept of Project

1. Overview, key concepts, classification, characteristics of project
2. Project life cycle and its phases
3. Project Feasibility: Project Identification, Market and Demand Analysis, Technical analysis and technology selection



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Unit II: Project Feasibility and Investment Evaluation

1. Project Cost Estimate
2. Project Appraisal: Time Value of Money, Project Cash Flows, Payback Period, Cost of Capital, Project Rate of Return, Social Cost Benefit Analysis
3. Sources of financing
4. Optimum capital structure.
5. Investment decision rule

Unit III: Project Implementation

1. Project Planning and scheduling
2. Network analysis, construction of networks
3. Time-cost trade-off and crashing of projects
4. Resource allocation using network analysis, resource leveling
5. Project contracting: Contract pricing, Contract types

Unit IV: Human Aspects of Project Management

1. Project organization
2. Project Leadership: Motivation in Project Management, Communication in Project Environment, Conflict in Project Management
3. UNIDO approach
4. Shadow pricing of resource

Unit V: Project Review and Administrative Aspects

1. Project monitoring
2. Project cost control
3. Abandonment analysis
4. Computer based project management
5. PMIS
6. Project Audit and Termination

Suggested Readings

1. Chandra, Prasanna (2011). *Project Planning: Analysis, Selection, Implementation and Review*. New Delhi; Tata McGraw Hill.
2. Choudhury S. (2017), *Project Management*. Chennai; McGraw Hill Education (I) Pvt. Ltd.
3. Singh, Narendra (2003). *Project Management and Control*. New Delhi; Himalaya Publishing House.
4. Nicholas, John M. (2008). *Project Management for Business and Technology: Principles and Practice*. Pearson Publication.
5. Gray & Larson (2010). *Project Management: The Managerial Process*. New Delhi; TMH
6. Pinto (2010). *Project Management: Achieving Competitive Advantage*. New Jersey; Pearson.
7. Abrol, Sunil (2010). *Cases in Project Management*. New Delhi; Excel Books
8. Maylor (2010). *Project Management*. New Jersey; Pearson.



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MBAIEF304 FINANCIAL SERVICES

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
MBAIE F304	Financial services	60	20	20	-	-	4		-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

To understand theories of value, risk and return, capital investment decisions, financing decisions, dividend policy, Mutual fund etc. Also, to study leasing, corporate takeovers, and managerial compensation.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of five questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. Familiarize the students with the role, scope and growing contribution of financial services in the service sector of the economy.
2. Know the impact and role of Credit rating in the corporate world.
3. Analyze the contribution of merchant banks and venture capital in the promotion of the business.
4. Understand the benefits of Plastic Money, Factoring and forfeiting and debt Securitization.

COURSE CONTENT

Unit I: Introduction

1. Overview of Financial systems In India – Structure, Regulation Role and Functions of Financial Systems
2. Financial Instruments, Financial Markets – Capital Markets & Money Markets
3. Characteristics of Financial Markets
4. Functions of Stock Exchange and RBI



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Unit II: Financial Services

1. Financial Services Objectives of financial services
2. Types of financial services – capital market services & money market services
3. Banking financial corporations, non banking financial corporation's
4. Financial services sector problems and reforms

Unit III: Venture Capital and Leasing

1. Venture capital: financing pattern – legal aspects and guidelines for venture capital
2. Leasing- types of leases – leasing vs borrowing
3. Credit rating: CRISIL, ICRA
4. Factoring, forfeiting
5. Bill discounting
6. Types of factoring arrangements

Unit IV: Mutual Funds

1. Mutual funds: concepts and objectives
2. Functions and portfolio classification
3. Guidelines for mutual funds – working of public and private mutual funds in India
4. Debt securitization

Unit V: Merchant Banking

1. Hire Purchase
2. E-banking
3. Asset Reconstruction Companies
4. Micro/ Macro finance
5. Behavioral Finance
6. Merchant Banking

Suggested Readings

1. Khan, M.Y. (2009). *Financial Services*. New Delhi: Tata McGraw Hill.
2. Pathak, Bharti (2010). *Indian Financial System*. India: Pearson.
3. Srivastava, R. M. (2010). *Dynamics of Financial Markets and Institutions in India*. New Delhi: Excel Books.
4. Shanmugham (2009). *Financial Services*. New Delhi: Wiley.
5. Bhole, L. M. (2009). *Financial Institutions and Markets*. New Delhi: Tata McGraw Hill.
6. Gurusamy, S. (2008). *Financial Markets and Institutions*. New Delhi: Tata McGraw Hill.
7. Gopalswamy, N. (2008). *Capital Market*. New Delhi: Macmillan Publishers
8. Chary (2008). *Venture Capital: Concepts and Application*. New Delhi: Macmillan Publishers
9. Jadhav, Narendra (2007). *Monetary Policy, financial Stability and Central Banking in India*. New Delhi: Macmillan Publishers