

Sample of SLM (Only Content pages)

Master of Commerce

Course Number: ABM701, Course Title: ECONOMETRICS FOR BUSINESS ANALYSIS

Author – Dr. Saurabh Mani

Contents-**UNIT 1**

Meaning, Nature and Scope Of Econometrics, Simple and Linear Regression Model, Estimation through OLS approach, Gauss-Marko's theorem, Concept and Derivation of R^2 , Maximum Likelihood Method, Multi Co-linearity and Auto Correlation, Method of Indirect Least Square (ILS), Two Stage Least Square (2SLS), Three Stage Least Square(3SLS).

UNIT 2

Methodology Of Econometrics-Models Specification Stage, Model Estimation Stage, Model Evaluation Stage, Properties Of Econometric Models, Testing Structural Stability Of Regression Model, Regression With Dummy Dependent Valuables, LPM Logit, Probit And Tobit Models, Auto-Regression and Distributed Lag Models- Kyok Ro Model, Partial Adjustment Model, Nertve's Partial Adjustment Model and Granger Causality Test.

UNIT 3

Concept of Analysis of Variance approach and Its application in Regression Analysis, Heteroscedasti city and Multi Co-linearity, Concept of Stationarity, Random Walk Model, Unit Roots-Dicky-Fuller Test and augmented Dicky-Fuller Test, Co-Integration.

UNIT 4

Time Series Analysis-Basic Concept, Economic Application Stationary and Non-Stationary Process, Unit Root Stochastic Process, Forecasting-Problem with VAR Modeling, Test of significance of the difference between a single prediction and the actual observation, Theil's Inequality coefficient, The Janus Quotient.

UNIT 5

Multivariate Analysis-meaning, properties of Multivariate Normal distribution, T^2 , Discernment analysis, factor analysis, The use of Statistical package in econometric research, and data entry, Parametric and Non-Parametric tests, Dublin Watson test, analysis of variance

Course No.: ACM701, Course Title: MANAGEMENT ACCOUNTING & CONTROL

Author – Prof. Pravin Saxena

Contents**UNIT 1: INTRODUCTION**

Concepts, Nature, Scope and Functions of Management Accounting, Distinction between Management Accounting, Financial Accounting & Cost Accounting, Role and Responsibilities of Management Accountant.

UNIT 2: BUDGET, BUDGETING AND BUDGETARY CONTROL

Meaning of Budget & A Budgeting, Budgeting Process, Benefits, types of Budget & its preparations. Activity Based Budgeting: An Overview, Sales Production Inventory, Overhead, Cash Budget, Flexible Budget, Zero-base and Performance Budgeting, Budgetary Control.

UNIT 3: VARIANCE ANALYSIS

Material Cost variances, Labour Cost variances, Overhead variances and Sales variances, Accounting & Disposal of Variance.

UNIT 4: COST ANALYSIS AND DECISION MAKING

Classification of Costs, Marginal Costing, Cost Volume Profit Relationship, Break-Even Analysis.

UNIT 5: REPORTING AND CONTEMPORARY ISSUES

Kinds of Reports etc., process of reporting, Responsibility Accounting-Introduction of Cost, Revenue & Profit Centres, Overheads for measuring Profit Centres. Contemporary Issues in Management Accounting-Target Costing, Value Chain Analysis & Relevant Costing, Balanced Score Card.

Course No.: ACM702, Course Title: INTERNATIONAL ACCOUNTING

Author – Prof. Pramod Kumar

Contents**UNIT 1: INTRODUCTION**

Definition, Scope & Concept of International Accounting, Internationalisation of Accounting Profession, International Accounting Standards Committee- A Review of its major Standards, USGAAP.

UNIT 2: ACCOUNTING FOR MULTI-NATIONALS-I

Accounting for currency translation, Foreign exchange and procedural issues.

UNIT 3: ACCOUNTING FOR MULTI-NATIONALS-II

Transfer Pricing in International business- methods and problems.

UNIT 4: CONSOLIDATION OF ACCOUNTS

Consolidation of the accounts of subsidiaries and affiliates (Joint Ventures).

UNIT 5: FINANCIAL REPORTING STANDARDS

Financial Reporting and Accounting Standards setting procedure in India, Accounting Standards. Overview of IFRSs 1—First-time Adoption, IFRS 2—Share-based Payment, AS 31—Financial Instruments: Presentation and 32—Financial Instruments: Disclosure, Overview of GRI—Global Reporting Initiative.

Course Number: BAM701, Course Title: CORPORATE GOVERNANCE & C.S.R.

Author – Dr. Anisha Satsangi

Contents**UNIT 1: CONCEPT OF CORPORATE GOVERNANCE**

Introduction, Corporate Governance in the 21st century, Basic model, Principal agent theory, separation of ownership and control.

UNIT 2: DISPERSION OF CAPITAL

Shareholder capitalism, transaction cost economics and structure and corporate governance.

UNIT 3: EVOLVING SOCIAL DEMAND ON CORPORATIONS

Rise of ethics, Business ethics, stakeholder theory, Corporate Governance and stakeholders, globalization and concentration of capital.

UNIT 4: BUSINESS REGULATIONS

Rise of Transnational or Multinational Corporations, Regulation to global code of international institutions and stakeholders' active vision.

UNIT 5: C.S.R. & ACCOUNTABILITY

Market failure, Corporate grid and rationale for regulations, Environment, Labour standards and conflicts of interest.

Course No.: BAM702, Course Title: MARKETING MNGT. & CONSUMER MOVEMENT

Author – Prof. Nidhi Sharma

Contents**UNIT 1: UNDERSTANDING MARKETING MANAGEMENT**

Role of Marketing in Present Environment, Tasks and Philosophy of Marketing Management, The Marketing System, Role of Marketing in India, Marketing Process.

UNIT 2: ANALYSING MARKETING OPPORTUNITIES

The Marketing Environment, Consumer Markets and Buying Behaviour, Organisational Market and Buying Behaviour, Market Segmentation.

UNIT 3: MARKETING MIX I

Product Decisions, Price Decisions.

UNIT 4: MARKETING MIX II

Marketing Channels Decision, Physical Distribution-Decision, Marketing Communication Decision, Advertising Decision, Sales Promotion Decision, Personal Selling Decision.

UNIT 5: CONSUMER PROTECTION IN INDIA

Consumerism, Corporate Accountability, Consumer Protection Act 1986-Important Provisions Regarding Consumer Protection and Redressal Agencies in India, Ethics in Marketing.

Course Number: ABM801, Course Title: FINANCIAL MANAGEMENT & ANALYSIS

Author – Prof. S P Saxena

Contents**UNIT 1: FINANCE FUNCTION**

(a) Finance Function - Meaning (b) Goal, objectives & functions of Financial Management (c) Time Value of Money, Risk Return Trade off.

UNIT 2: CAPITAL STRUCTURE AND COST OF CAPITAL

(a) Concept and importance of Cost of Capital (b) Calculation of Cost of Individual Capital components (i) Cost of Short-Term Debt (ii) Cost of long term debt (iii) Cost of preferred stock (iv) Cost of equity stock (v) Cost of retained earning (c) Calculation of composite cost of capital (d) Cut off point (e) Capital Structure: Meaning, Theories and Leverage Analysis.

UNIT 3: CAPITAL BUDGETING

(a) Concept and Importance of Capital Budgeting (b) Techniques of Capital Budgeting including Capital Rationing and Tax Factor (i) Capital Budgeting under uncertainty (ii) Analysis of selected investment decisions

UNIT 4: WORKING CAPITAL DECISIONS

(a) Concept of Working Capital (b) Management of Working Capital (c) Management of Cash, Accounts Receivable and Inventories.

UNIT 5: DIVIDEND POLICY (a) Determinants of dividend policy (b) Dividend Pay-Out models (c) Dividend Policy and Valuation of shares.

Course Number: ABM802, Course Title: MANAGEMENT INFORMATION SYSTEM

Author – Prof. Shalini Dubey

Contents**UNIT 1: INTRODUCTION**

(a) Concept of Information System (b) Computer Aided Information System (c) Role of Information System in Business (d) Data Communication concept (e) Computer Network (f) business uses of social networking.

UNIT 2: COMPUTERS AND BUSINESS MANAGEMENT

(a) Computer and Management Functions (b) Computer Based Financial Information System (c) Manufacturing Information System (d) Marketing Information System (e) Human Resource Information System.

UNIT 3: INFORMATION TECHNOLOGY FOR DECISION MAKING

(a) Concept of Decision Making (b) Recent trends in Decision making (c) Method of Decision Making (d) Data Mining & Analytics.

UNIT 4: SYSTEM DEVELOPMENT

(a) Overview of Systems Analysis and Design (b) System Development Life Cycle (c) Designing on-line and Distributive Environments-Design Consideration (d) Implementation and Control Project.

UNIT 5: LEGAL FRAMEWORK & EMERGING ISSUE

(a) Concept of ERP& SAP (b) Cyber Law – An Overview (c) Impact on Society.

Course No.: ACM801, Course Title: DIRECT TAXES & INDIRECT TAXES

Author – Prof. P D Saini

Contents**UNIT 1: COMPUTATION OF INCOME**

Computation of Taxable income under various Heads-An overview with particular reference to Current Assessment Year.

UNIT 2: ASSESSMENT PROCEDURE

Return Filing Procedure, E-filing procedure, Types of Returns, Types of Assessments, Re-opening of Assessments, Payment of Tax in advance, Deduction of Tax at source, Tax Collected at Source, Payment of Tax on self-assessment, Refunds and Tax Credit Certificates, Appeals, Revisions, Investigations, Penalty and Prosecution.

UNIT 3: ASSESSMENT AND TAX-LIABILITY

Assessment of Individual, HUF, Partnership Firms, Companies and Cooperative Societies, Computation of Income-tax Liability.

UNIT 4: GST I

Backdrop of GST in India—concept of GST, Framework of GST with Constitutional amendment,

Registration, Classification under GST, Exemptions under GST(Section 11 of the CGST Act)

UNIT 5: GST II

Composition Levy, Rates of GST, Valuation(section 15) Input Tax credit (Section 16-21 of CGST Act),Supply in the course of import and export(IGST Act), Levy and collection of SGST, CGST and IGST.

Course Number: BAM801, Course Title: ORGANISATIONAL BEHAVIOUR

Author – Dr. Anisha Satsangi

Contents

UNIT 1: INTRODUCTION

Understanding Human Behaviour, Perceptions, Learning, Models of Human Behaviour, Organisational Theory and Structure.

UNIT 2: MOTIVATION AND LEADERSHIP

Motivation, Leadership, Team building & Conflict management.

UNIT 3: THE COMMUNICATION PROCESS

Definition of Communication, Organisational Communication Process, Superior Subordinates Initiated and Interactive Communication in Organisation.

UNIT 4: GROUP DYNAMICS

Definition & importance, types of Groups, Group Formation, Group Development & Group Composition.

UNIT 5: ORGANISATIONAL DEVELOPMENT

Organisational Development, Impact of Change, Characteristics of Organisational Development, Traditional Approaches to Organisation Development.