




Medi-Caps University
Faculty of Commerce
Syllabus for Bachelor of Commerce (Hons.)

Medi-Caps University.
B.Com (Hons) III Semester Scheme

Semester-3

S.N.	Code	Course Title	Hours Per Week			Credits
			L	T	P	
1	CM3SE03	Entrepreneurship Development	3			3
2	CM3EG03	Project Management/Material Management	3			3
3	CM3CO07	Human Resource Management	3			3
4	CM3CO08	Business Statistics	3	1		4
5	CM3CO09	Corporate Accounting	4	1		5
6	CM3CO10	Income Tax Laws and practice	4		2	5
7	CM3SS03	Live project/ online certificate course				1
			20	2	2	24

		Medi-Caps University Faculty of Commerce Syllabus for Bachelors of Commerce (Hons.) (Odd Semester)						
		Course Code		Course Name		Hours per Week		
L	T					P	Hours	Credit
CM3SE03		Entrepreneurship Development		3	0	0	3	3

Unit I: Entrepreneurship

Introduction – Meaning & Definition of Entrepreneurship, Entrepreneur Characteristics, Types, and Functions of Entrepreneurs. Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur – theories of entrepreneurship-Qualities of an Entrepreneur – Types of Entrepreneur, Role of Entrepreneur in Economy.

Unit-II: Micro Small & Medium Scale Enterprises

Meaning & Definition – Product Range - Capital Investment - Ownership Patterns – Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by MSME's in the development of Indian Economy. Problems faced by MSME's and the steps taken to solve the problems - Policies Governing MSME's.

Unit- III: Opportunity Identification & Selection

Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure. Assessment of the market for the proposed project – Financial, Technical, Market and Social feasibility study.

Unit –IV: Business Plan Preparation:

Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. - preparation of Business Plan, Financial aspects, Marketing aspects, Human Resource aspects, Technical aspects, Social aspects of Business Plan. Precautions to be taken by an entrepreneur while preparing Business Plan.

Unit-V: Project Assistance

Financial assistance through SFC's, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, CEDMAP, KVIC - Financial incentives for MSME's and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance.


Text Books

1. S.S. Khanka, Entrepreneurial Development, S. Chand & Co., New Delhi
2. Sangram Keshari Mohanty . Fundamentals of Entrepreneurship, PHI, New Delhi.
3. Nandan H. Fundamentals of Entrepreneurship, PHI, New Delhi. 8. Peter. F. Drucker. Innovation and Entrepreneurship, Ane Books Pvt. Ltd., New Delhi.
4. Vasant Desai, 1st Edition; Entrepreneurship and Management of Small and Medium Enterprises; Himalaya Publishing House Pvt. Ltd.

Reference Books

1. Thomas W. Zimmer and Norman M. Scarborough; Essentials of Entrepreneurship and Small Business Management; (PHI), 4th Edition.
2. Robert Hisrich, Michael Peters and, Dean Shepherd; Entrepreneurship; TATA McGraw Hill.
3. Donald Kuratto and Richard Hodgetts; Entrepreneurship; 6TH Edition.
4. David Holt; Entrepreneurial Development; (PHI).
5. Robert. D.Hisrich, Michael P. Peters and Dean A .Shepherd. Entrepreneurship, Tata McGraw-Hill Publishing Co. Ltd. New Delhi.
6. Simon Bridge, Ken O' Neill and Stan Cromie. Understanding Enterprise, Entrepreneurship and Small Business ,Palgrave Macmillan, New York.

One case study of each unit is supplemented in TLP

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	Course Code	Course Name	Hours per Week			Total
L			T	P	Hours	Credit
CM3GE03	Project Management	3	0	0	3	3

Unit I: Project Management – Introduction, Concept of project and project management; characteristics of a project, types of projects. Project life cycle, Identification of project., Pre-feasibility studies.

Unit II: Technical feasibility, estimation of costs, demand analysis and commercial viability, risk analysis. Market Analysis: Market survey, sources of data, methods of data collection, forecasting future demand and sales.

Unit III: Financial planning; Estimation of fund requirements, sources of funds, short term and long term sources of finance, Estimation of financial requirements, Project Financing

Unit IV: Project appraisal - Business criterion of growth, liquidity and profitability, social cost benefit analysis, investment criterion and choice of techniques. Network analysis, construction of network, CPM, Various types of floats and their applications. PERT and its applications.

Unit V: Issues in Project Planning and Management, Risk Identification, Performance analysis and control of project, Cost and Time Management issues in Project planning and management.


Text Books:

1. Chandra, Prasana, “Projects: Preparation, Appraisal, Budgeting and Implementation”, New Delhi, Tata McGraw Hill.
2. Gray, C. F.; Larson, Erik W. and Desai, Gautam V., “Project Management”, 4th edition, McGraw Hill, New Delhi.
3. Parsad L.M., “Principles and Practice of Management”, Sultan Chanda & Sons, New Delhi.

Reference Books:

1. Project Management, Vasant Desai
2. Project Planning & Management, N.P. Agrawal

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	Course Code	Course Name	Hours per Week			Total
L			T	P	Hours	Credit
CM3CO07	Human Resource Management	3	0	0	3	3

Course Contents:

Unit I: Introduction: Importance of Human Resource Management-Meaning, Nature and Scope, Functions and Role of HR Manager –Challenges of HRM; Personnel Management vs HRM

Unit II: Procurement and Development Functions: HR Planning Job Analysis, Job description, job specification, recruitment, selection, placement and induction and socialization .

Unit III: Training and Development: Concept and importance of training; types of training; methods of training; design of training programme; evaluation of training effectiveness;executive development – process and techniques; career planning and development.

Unit IV: Compensation and Maintenance: Compensation: job evaluation – concept, process and significance; components of employee remuneration – base and supplementary;Maintenance : overview of employee welfare,health and safety,social security.

Unit V: Performance and Potential appraisal : concept and objectives; traditional and modern methods, limitations of performance appraisal methods, 360 degree appraisal technique;Employee grievances and their redressal, Employee discipline.

Text Books:

1. Flippo,Edwin B.,Personnel Management,Tata McGraw Hill.
2. Rao,V S P,Human Resource Management,Text and Cases,Excel Books.
3. Aswathappa, K.; Human Resource and Personnel Management (Text and Cases), Tata McGraw Hill Publishing Company, New Delhi.
4. Dessler,Gary; Human Resource Management;Prentice Hall.

5. D'Ceazo,David A & Stephen P.Robbin, Personnel Human Resource Management, Prentice Hall of India


6. Beardwell, Ian & Len Holden, Human Resource Management, Macmillan, Delhi.

Reference Books:

1. Chhabra, T. N; Human Resource Management; Dhanpati Rai and Co. Pvt. Ltd New Delhi.

2. Dr. Gupta, C. B.; Human Resource Management, Sultan Chand and Sons, New Delhi.

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	Course Code	Course Name	Hours per Week			Total
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CM3CO08	BUSINESS STATISTICS	3	1	0	4	4

Unit I. Population and Sample:

Definition of Statistics, Scope of Statistics in Economics, Management Sciences and Industry, Concept of Population and Sample with illustration, Frequency Distribution, Cumulative Frequency Distributions.

Graphs: Histogram, Frequency polygon.

Diagrams: Multiple bar, Pie, Subdivided bar.

Unit II Measure of Central Tendency and Dispersion:

Measure of Central Tendency: Criteria for good measures of Central Tendency, Arithmetic mean, Median and Mode for grouped and ungrouped data, Combined Mean.

Measure of Dispersion: Concept of Dispersion, Absolute and Relative measure of Dispersion, Range, Variance, Standard Deviation, Coefficient of Variation.

Unit III Correlation and Regression:

Concept of Correlation, Positive & Negative Correlation, Karl Pearson's Coefficient of correlation, Meaning of Regression, Regression Line y on x and x on y , Regression Coefficients and Properties.

Unit IV Time Series:

Meaning and Definitions of Time Series, Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

Unit V Index Number:

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.


Text Books:

1. S.P.Gupta - Statistical Methods, Sultan chand & Co, Latest edition.
2. T. N. Srivastava and Shailaja Rego, Statistics for Management, Mc Graw Hill Education (India) Pvt. Ltd.
3. David Levine, T. Krenbil, P.K.Viswanathan, Business Statistics, Pearson Education.
4. N. D. Vohra, Business Statistics, Mc Graw Hill Education (India) Pvt. Ltd.

Reference Books:

1. Amir D Aczel, Jayavel Sounderpandian, Palanisamy Saravanan, Rohit Joshi, Complete Business Statistics, Mc Graw Hill Education (India) Pvt. Ltd.
2. David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Jeffrey D. Camm, James J. Cochran, Statistics for Business and Economics, Cengage Learning India Pvt. Ltd.
3. Richard Levin, Statistics for Management, Pearson Education, Seventh Edition
4. JIT S. Chandan – Statistics for Business and Economics, Vikas Publishing House Pvt. Ltd., Latest edition
5. R.S. Bhardwaj – Business Statistics – Excel Books, Latest edition
6. D. C. Sancheti and V. K. Kapoor, “Statistics: Theory, Methods and Applications”, Sultan Chand and Sons.,
7. D.N. Elhance, Veena Elhance and B. M. Aggrawal, “Fundamentals of Statistics”, Kitab Mahal
8. J. K. Sharma, Business Statistics, Pearson Education.

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	Course Code	Course Name	Hours per Week			Total
L			T	P	Hours	Credit
CM3CO09	Corporate Accounting	4	1	0	5	5

Unit I Issue of Shares, Forfeiture, Reissue of shares and buy back of shares, Right Share & Bonus Shares-Theory only, Redemption of Preference Shares. Issue & Redemption of Debentures.

Unit II Final Accounts of Companies (Including calculation of managerial remuneration). Declaration of dividend, Profit and Loss Appropriation Account and disposal of Profits. Calculation of Pre and Post Incorporation Profit / Loss

Unit III Valuation of Goodwill and Shares: Methods of Share valuation– Intrinsic Value Method, Market Value Method & Fair Value Method. Methods of Goodwill valuation- Capitalization Methods, Super Profit Methods and Annuity Methods.

Unit IV Meaning of Holding and Subsidiary Company. Preparation of Consolidated Balance Sheet of a holding company with one subsidiary company, Accounting for liquidation of companies.

Unit V Accounting for Merger as per AS 14. Internal Reconstruction of a company as per Indian Accounting Standard 14 (Excluding intercompany holdings and reconstruction scheme)

Text Books:


1. Mangal Ramesh Company Accounts, Universal Publication, Agra
2. Gupta R.L. Radhaswamy M. Company Accounts, Sultan Chand and Sons, New Delhi.
3. Maheshwari S.N. Corporate Accounting Vikas Publishing House, New Delhi
4. Shukla, M.C. Grewal, T.S. and Gupta, S.C. Sultan Chand and Sons, New Delhi

Reference Books:

- 1) Gupta, nirmal, Sharma, Chhavi. Corporate Accounting, Theory and Practics. New Delhi: Ane Books Pvt. Ltd.

- 2) Monga, J.R. Basic Corporate Accounting. Mayur paperbacks (c/o K.L. malik and Sons Pvt. Ltd, 23- Dara Ganj, New Delhi
- 3) Mukherjee and Hanif, Corporate Accounting, new Delhi: Tata McGraw Hill.
- 4) Arulanandam & Raman ; Corporate Accounting-II, HPH
- 5) Anil Kumar – Advanced Corporate Accounting, HPH

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	Course Code	Course Name	Hours per Week			Total
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CM3CO10	Income Tax Laws and Practice	4		2	5	5

Unit I Basic Concept: Income, Agricultural Income, Person, Assessee, Financial Year & Assessment Year, Gross Total Income, Exempted Income, Residential Status of Assessee and Tax Liability

Unit II Income from Salary (Excluding Retirement): Fully Exempted Taxable and Partial Taxable Allowances, Perquisites, Valuation of Rent Free House & House Rent Allowance, Computation of Income from House Property (basic problems)

Unit III Income from Business and Profession: Capital Gain- Long Term & Short Term, Meaning, Calculation of Capital Gain/Loss Exemptions from Capital Gain

Unit IV Income from Other Sources and Set-Off and Carry Forward of Losses, Deductions from Gross Total Income , Computation of Total Income & Tax Liability of Individuals

Unit V Procedure for Assessment: Filing, Types of Assessment, Income Tax Authorities, Appeals & Revisions, Penalties & Prosecutions

Text books:


1. Singhania V.K: Students' Guide to Income Tax; Taxman, Delhi.
2. Prasad, Bhagwati: Income Tax Law & Practice; Wiley Publication, New Delhi.
3. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra.
4. Girish Ahuja & Ravi gupta, Systematic approach to income tax: Sahitya bhawan Agra
5. Manoharan T.N, Direct taxes, Taxman publication. New Delhi

Reference Books

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.

2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
4. Gaur & Narang: Income Tax, Kalyani Publisher

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	Course Code	Course Name	Hours per Week			Total
L			T	P	Hours	Credit
CM3SS03	Self Study (Live Project/ Online Certificate Course)	-	-	-	-	1

Report Preparation & Viva-voce

- INTRODUCTION
- LITRETURE OF REVIEW
- RATIONALE OF THE STUDY
- RESEARCH METHODOLOGY
- DATA ANALYSIS AND INTERPRETATION
- CONCLUSIONS
- SUGGESTIONS

REFERENCE

QUESTIONNAIRE