



Shri Rawatpura Sarkar University, Raipur
Faculty of Commerce

Masters of Commerce
Semester-IV
(Effective from the session: 2021-22)

Shri Rawatpura Sarkar University, Raipur



Examination Scheme & Syllabus
For
MASTERS OF COMMERCE
IV Semester



Shri Rawatpura Sarkar University, Raipur
Faculty of Commerce

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RAWATPURA SARKAR UNIVERSITY

[Recognized by UGC under Sec (12) (f)]

Dhaneli, Raipur, Chhattisgarh

Faculty of Commerce and Management

Master of Commerce

Semester-IV

Examination Scheme

(Effective from the session: 2021-22)



S.N.	Course Code	Th /Pr	Subject	Type of Course	Teaching hours per week			T C	Examination Scheme				Total Marks
					L	T	P		Theory		Practical		
									E X	I N	E X	I N	
1	CMC401	Th	Corporate Legal Framework	Core	4	1	-	5	70	30	-	-	100
2	CMC402	Th	Advance Accounting	Core	4	1	-	5	70	30	-	-	100
3	CMC403	Th	Business Ethics & Indian Ethos	Core	4	1	-	5	70	30	-	-	100
4	CMC404	Th	Human Resource Management	Core	4	1	-	5	70	30	-	-	100
5	CMC405	Th	Dissertation/ Project Report & Viva	Core	4	1	-	5	70	30	-	-	100
Total Contact hr per week: 20			Total Credit: 25					Total Marks:				500	



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Course Title	Corporate Legal Framework				
Course Code	CMC401				
Course Credits	L	T	P	TC	
	3	1	-	4	
Prerequisites	Student should basic knowledge of COMPANY LAW				
Course Objectives	To provide basic knowledge and equip students with application of principles and provisions of Companies Act, 2013 and the relevant Rules.				
Course Contents	UNIT1: Companies Act, 2013: Meaning, Definition, & Characteristics of a Company, Types of Company, Conversion of private company to public company, Concept of Corporate Veil, provisions related of lifting of corporate veil, Formation and incorporation of company.				
	UNIT 2: Memorandum of Association, Article of Association-Difference, Meaning, Prospectus-Contents of Prospectus, Shelf Prospectus and information memorandum, Red-herring prospectus, Mis-statement in prospectus, Acceptance of Public deposits: Meaning of Deposits, provisions related to acceptance of deposits from member and public.				
	UNIT 3: Share Capital and Debenture: Kinds of Shares, GDR, Book building, Nature of Share and Debenture, voting rights issue, allotment and forfeiture of share, buy-back shares-meaning, prohibition for buy-back in certain circumstances. National Company Law Tribunal And Appellate Tribunal: Definitions, Constitution, Qualification&Term of office of President, Chairperson and other Members.				
	UNIT 4: Boards, Director, KEP and Meeting: Board Committees, Power of Boards, Board Composition, DIN requirement, types of directors, appointment/reappointment, disqualification, vacation of office, retirement, resignation, removal, rights & duties of directors, appointment of Key Managerial Personnel, Meeting: Board meetings, Quorum for meetings of Board, AGM, EGM, & other general meetings, notice of meeting, Quorum for meeting, chairman of meeting, proxies, voting through electronic means, Voting by show hands, Demand for poll, postal ballot, Restriction of voting rights, Representation of President and Governors in meetings.				
	UNIT 5: Audit and Auditors: Appointment, removal, resignation of auditor, Eligibility, qualification and disqualification of auditor, power and duties of auditors, Auditors to attend general meetings. Accounts of Companies and Dividend : Books of account, etc., to be kept by company, Financial statement, provision of Corporate Social Responsibility, Declaration of dividend, Right to dividend, Punishment for failure to distribute dividends. Winding Up- Modes of winding up. Special Courts: Establishment of Special Courts, Offences triable by Special Courts, Appeal and revision.				



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Course Outcomes	The students will able to CO1:familiar with various provisions of companies in India as per Companies Act, 2013 CO2: Describe the procedure of the formation of a company, NCLT,NCLAT, Special court CO3: List the documents related to formation of a company. CO4: Explain the provisions of share capital and its issue. CO5: Describe the provisions for appointment, removal, disqualifications and other aspect of a director in a company, auditors. CO6: Describe the meaning and modes of winding up in a company.
Text Books	1.MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot(Publishers), Delhi. 2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi. 3. Anil Kumar, Corporate Laws, Indian Book House, Delhi
Reference Books	Reena Chadha and Sumant Chadha, Corporate Laws, Scholar TechPress, Delhi. Avtar Singh, Introduction to Company Law, Eastern Book Company Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat LawHouse, New Delhi,



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Course Title	ADVANCED ACCOUNTING				
Course Code	CMC402				
Course Credits	L	T	P	TC	
	3	1	-	4	
Prerequisites	Student should basic knowledge of accounts.				
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: Accounting for issue, Forfeited and redemption of shares and debentures				
	UNIT-2: Amalgamation of Companies: Concepts and accounting treatment as per Accounting Standard: 14 (ICAI)(excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.				
	UNIT-3: Accounts of Holding Companies/Parent CompaniesPreparation of consolidated balance sheet with one subsidiary company;Relevant provisions of Accounting Standard: 21 (ICAI).				
	UNIT 4: Royalty Accounts, Investments Accounting				
	UNIT 5: Liquidation of Companies (including Insolvency and Bankruptcy Code, 2016)				
Course Outcomes	The Students will able: CO1: To understand the accounting procedure for reconstruction CO2: To impart knowledge on Liquidation of Companies. CO3: To Explain the concept of Amalgamation and External reconstruction. CO4: To Prepare the accounts of companies undergoing Amalgamation and External reconstruction. CO5: To prepare of royalty accounts and investment accounts. CO 6: To understand the accounting procedure for issue of shares and Debenture.				
Text Books	1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs,New Delhi. 2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II., S. Chand & Co., New Delhi. 3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. VikasPublishing House, New Delhi. 4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi. 5. S.M Shukla and K.L. Gupta- Advanced Accounting, Sahitya Bhawan Publication Agra.				
Reference Books	1 Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi. 2. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting,International Book House 3. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S. Chand Publication				



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	4. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw-Hill Education
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Course Title	Business Ethics & Indian Ethos				
Course Code	CMC403				
Course Credits	L	T	P	TC	
	3	1	-	4	
Prerequisites	This course has been designed to create a mind-set of value system of the future managers. Business ethics aims to inherent ethical principles of business The course will sensitise the ethical standards and will be exposed to ethical problems and issues in various situations. Ultimately, it is to produce a balance, pleasant, flexible and effective managers in today's liberalized and democratic ambience.				
Course Objectives	I. The need for business ethics to ensure sustained business stability. II. An enhanced evidences of ethical rules and ethical constraints III. Analytical problem solving and ethical decision making skills. IV. The concept of contemporary approaches to Indian ethos. V. Legal and ethical issues while making business decisions				
Course Contents	UNIT-I: INTRODUCTION TO INDIAN ETHOS Classes:09 History & Relevance, Principles Practiced by Indian Companies, Role of Indian Ethos in Managerial Practices, Management Lessons from Vedas, Mahabharata, Bible and Quran				
	UNIT-II UNDERSTANDING VALUES IN BUSINESS Classes:09 Kautilya's Arthashastra, Indian Heritage in Business, Management-Production and Consumption. Ethics v/s Ethos , Indian v/s Western Management, Work Ethos and Values for Indian Managers Relevance of Value Based Management in Global Change- Impact of Values on Stakeholders, Trans-Cultural Human Values, Secular v/s Spiritual Values , Value System in Work Culture, Stress Management-Meditation for mental health, Yoga				
	UNIT-III CONTEMPORARY APPROACHES TO INDIAN ETHOS Classes:12 Contemporary Approaches to Leadership- Joint Hindu Family Business–Leadership Qualities of Karta, Indian Systems of Learning - Gurukul System of Learning, Advantages-Disadvantages of Karma. Importance of Karma to Managers - Nish Kama Karma-Laws of Karma, Law of Creation- Law of Humility- Law of Growth- Law of Responsibility- Law of Connection-Corporate Karma Leadership.				
	UNIT-IV UNDERSTANDING THE ETHICAL NEEDS Classes:08 Understanding the need for ethics, Ethical values, myths and ambiguity, ethical codes, Ethical Principles in Business; Theories of Ethics, Absolutism verses Relativism, Teleological approach, the Deontological approach, and Kohlberg's six stages of moral development (CMD).				
	UNIT-V ETHICAL DILEMMA Classes::07 Managing Ethical Dilemma; Characteristics, ethical decision making, ethical reasoning, the				



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	dilemma resolution process; ethical dilemmas in different business areas of finance, marketing HRM and international business.
Course Outcomes	<p>CO 1: Summarize the need for business ethics to ensure sustained business stability.</p> <p>CO 2: Discuss spiritual value management that increases honesty, trust, respect and compassion in the organization.</p> <p>CO 3: Evaluate value in business that determines the health and well-being of the firm in the long run.</p> <p>CO 4: Describe various stress management techniques that reduces stress and helps individual to take decisions in the organization.</p> <p>CO 5: Demonstrate contemporary approaches to leadership who inspires employees to reach organizational goals</p> <p>CO 6: Evaluate the concept of karma that helps to maintain work life balance in the organization.</p> <p>CO 7: Analyze ethical needs in the organization that identify problems in the firm.</p> <p>CO 8: Discuss various ethical principles in business that demonstrates ethical awareness in the organization.</p> <p>CO 9: Identify various legal and ethical issues in the business that helps to take decisions in the organization.</p> <p>CO 10: Examine ethical dilemma in different functional areas that helps to solve business problem.</p>
Text Books	<ol style="list-style-type: none">1. Kautilya's Arthashastra, King, Governance, and Law in Ancient India, Oxford University Press, 2016.2. N. M. Khandelwal, "Indian Ethos and Value for Management", Himalaya Publishing House, 1st Edition, 2011.3. Sankar, "Indian Ethos and Values in Management", Tata McGraw Hill Education, 1st Edition, 2011.4. Nandagopal R and Ajith Rn, "Indian Ethos and Values in Management", Tata McGraw Hill Education, 1st Edition, 2010.5. R. Nandagopal, "Indian Ethos & Values in Management", Tata McGraw Hill Education, 1st Edition, 2010.6. Murthy, C.S.R. Business Ethics, Himalaya Publishing House, Mumbai, 2009.7. Biswanath Ghosh, "Ethics in Management and Indian Ethos", Vikas Publishing, 2nd Edition, 2006.8. Narayana G., "The Responsible Leader: A Journey through Gita", Ahmedabad, AMA 2000.
Reference Books	<ol style="list-style-type: none">1. Chakraborty S.K., "Management Transformation by Values", New Delhi, Sage Publication, 1990.2. Velasquez, "Business Ethics, Concepts & Cases", 6th Edition, PHI, 2009.3. Chakraborty, S.K., "Ethics in Management-Vedantic Approach", New Delhi, Oxford India Ltd. 1995.



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Course Title	HUMAN RESOURCE MANAGEMENT				
Course Code					
Course Credits	L	T	P	TC	
	4	1		5	
Prerequisites	Basic knowledge of HRM and Recruitment, Job etc.				
Course objectives	➤ The purpose of this paper is to provide an in-depth understanding of the role of Training in the HRD, and to enable the course participants to manage the Training systems and processes.				
Course Contents	<p>UNIT-I INTRODUCTION: Concept, Objectives, Scope & Importance of Human Resource Management, Human resource Environment in India, Organization of Human Resource Department.</p> <p>UNIT-II Job Analysis and Job Design: Human Resource Planning, Job Analysis, Job Description and Specifications.</p> <p>UNIT-III Recruitment and Selection: Factors affecting Recruitment, Sources of Recruitment (Internal & External), Selection Process, Psychological tests for selection, Requirement of a good test for selection.</p> <p>UNIT-IV Performance Appraisal: Concept and Objectives, Traditional and Modern Methods, Limitations.</p> <p>UNIT-V Compensation Management, Job Evaluation, Base Compensation and Supplementary Compensation.</p>				
Course outcomes	<ul style="list-style-type: none">• The course will bring up the HRM knowledge & Training and Development with the management.• Illustrate Concept of Recruitment• Classify the performance appraisal methods.				
Text Book	<ol style="list-style-type: none">1. Dessler, Gary: Human Resource Management, prentice Hall of India.2. Gupta, C.B.: Human Resource Management, Sultan & Sons				



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Reference Books	<ol style="list-style-type: none">1. K. Aswathapa, Human Resource Management, Mc Graw Hill Education2. David A. Decenzo, Human Resource Management, Pearson.
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