

# **Shri Rawatpura Sarkar University, Raipur**



**Examination Scheme & Syllabus  
For  
MASTERS OF COMMERCE  
III Semester**



# RAWATPURA SARKAR UNIVERSITY

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

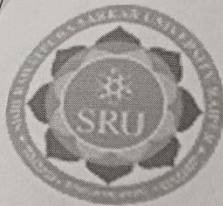
Dhaneli, Raipur, Chhattisgarh

## Faculty of Commerce and Management

Master of Commerce

Semester-III

(Effective from the session: 2021-22)



# RAWATPURA SARKAR UNIVERSITY

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Dhaneli, Raipur, Chhattisgarh

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Master of Commerce

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Examination Scheme

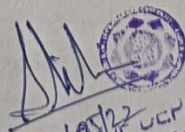
(Effective from the session: 2021-22)

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		
									EX	IN	EX	IN	
1	CMC301	Th	Tax Planning and Management	Core	4	1	-	5	70	30	-	-	100
2	CMC302	Th	Business Law	Core	4	1	-	5	70	30	-	-	100
3	CMC303	Th	Research Methodology	Core	4	1	-	5	70	30	-	-	100
4	CMC304	Th	Rural & Agriculture Marketing	Core	4	1	-	5	70	30	-	-	100
5	CMC305	Th	Financial Management Operation	Core	4	1	-	5	70	30	-	-	100
Total Contact hr per week: 20					Total Credit: 25				Total Marks:				500

*Aruti*

*Co opted members*

*Aruti*  
20/12/22



HEAD OF DEPARTMENT  
FACULTY OF COMMERCE & MANAGEMENT  
SHRI RAWATPURA SARKAR UNIVERSITY  
RAIPUR (C.G.)

<b>Course Title</b>	Tax Planning and Management				
<b>Course Code</b>	CMC301				
<b>Course Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TC</b>	
	4	1	-	5	
<b>Prerequisites</b>	Student should basic knowledge of Income tax and relative rules				
<b>Course Objectives</b>	To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules				
<b>Course Contents</b>	<p><b>UNIT-I</b> Basic concepts: Income, agricultural income, person, assesses, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) Residential status; Scope of total income on the basis of residential status Exempted income under section 10.</p> <p><b>UNIT-II</b> Income from Salaries; Income from house property</p> <p><b>UNIT-III</b> Profits and gains of business or profession; Capital gains; Income from other sources</p> <p><b>UNIT-IV</b> Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court.</p> <p><b>UNIT-V</b> Preparation of Return of Income: Filing of returns: Manually, On-line filing of Returns of Income &amp; TDS; Provision &amp; Procedures of Compulsory On-Line filing of returns for specified assesses.</p>				
<b>Course Outcomes</b>	After reading this course, you should be able to: Understand the concept, significance and changing dimensions of Income Tax Law and Practice				
<b>Text Books</b>	1. Mehrotra,H.C. Income Tax Law and accounts 2.Singhania, Vinod K. and Monica Singhania. <i>Students' Guide to Income Tax, University Edition</i> . Taxmann Publications Pvt. Ltd., New Delhi. 3.. Ahuja, Girish and Ravi Gupta. <i>Systematic Approach to Income Tax</i> . Bharat Law House, Delhi.				
<b>Reference Books</b>	1. <i>Income Tax Reports</i> . Company Law Institute of India Pvt. Ltd., Chennai. 2. <i>Taxman</i> . Taxman Allied Services Pvt. Ltd., New Delhi. 3. <i>Current Tax Reporter</i> . Current Tax Reporter, Jodhpur. <b>Software</b> 1. Vinod Kumar Singhania, <i>e-filing of Income Tax Returns and Computation of Tax</i> , Taxmann Publication Pvt. Ltd, New Delhi. Latest version 2. 'Excel Utility' available at <a href="http://incometaxindiaefiling.gov.in">incometaxindiaefiling.gov.in</a> 2. Robert L. Mathis and John H. Jackson. <i>Human Resource Management</i> . Cengage Learning. 3. TN Chhabra, <i>Human Resource Management</i> , Dhanpat Rai & Co., Delhi 4. Biswajeet Patttanayak, <i>Human Resource Management</i> , PHI Learning				

<b>Course Title</b>	Business Law				
<b>Course Code</b>	CMC302				
<b>Course Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TC</b>	
	<b>4</b>	<b>1</b>	<b>-</b>	<b>5</b>	
<b>Prerequisites</b>	Student should basic knowledge of Rules, regulations and law about business				
<b>Course Objectives</b>	The objective of the course is to impart basic knowledge of the important business Legislation along with relevant case law.				
<b>Course Contents</b>	<p>UNIT I 1: The Indian Contract Act, 1872: General Principles of Contract a) Contract – meaning, characteristics and kinds b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. c) Void agreements d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract. e) Contingent contracts f) Quasi - contracts</p> <p>UNIT II The Indian Contract Act, 1872: Specific Contracts a) Contract of Indemnity and Guarantee b) Contract of Bailment c) Contract of Agency</p> <p>UNIT III The Sale of Goods Act, 1930 a) Contract of sale, meaning and difference between sale and agreement to sell. b) Conditions and warranties c) Transfer of ownership in goods including sale by a non-owner d) Performance of contract of sale e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.</p> <p>UNIT IV Partnership Laws A) The Partnership Act, 1932 a. Nature and Characteristics of Partnership b. Registration of a Partnership Firms c. Types of Partners d. Rights and Duties of Partners e. Implied Authority of a Partner f. Incoming and outgoing Partners g. Mode of Dissolution of Partnership B) The Limited Liability Partnership Act, 2008 a) Salient Features of LLP b) Differences between LLP and Partnership, LLP and Company c) LLP Agreement, d) Partners and Designated Partners e) Incorporation Document f) Incorporation by Registration g) Partners and their Relationship</p> <p>UNIT V The Negotiable Instruments Act 1881 a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque b) Holder and Holder in Due Course, Privileges of Holder in Due Course. c) Negotiation: Types of Endorsements d) Crossing of Cheque e) Bouncing of Cheque</p>				

<b>Course Outcomes</b>	At the end of the course, students should be able to: Know About law regarding Business law
<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.</li> <li>2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.</li> <li>3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning</li> <li>4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.</li> <li>5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.</li> </ol>
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House</li> <li>7. Sushma Arora, Business Laws, Taxmann Publications.</li> <li>8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed.</li> <li>9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education</li> <li>10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi.</li> </ol>

<b>Course Title</b>	Research Methodology				
<b>Course Code</b>	CMC303				
<b>Course Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TC</b>	
	<b>4</b>	<b>1</b>	<b>-</b>	<b>5</b>	
<b>Prerequisites</b>	Student should basic knowledge of business research, Data collection.				
<b>Course Objectives</b>	This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.				
<b>Course Contents</b>	<p>UNIT – I</p> <p>Introduction to Research: Definition, Scope, Limitations, Types of Research and process of Research Research problem and hypothesis: Review of Literature, Defining Research Problem, Research Design.</p> <p>UNIT – II</p> <p>Methods of Data Collection: Primary Data: Meaning, Methods, Advantages and Disadvantages. Secondary Data: Meaning, methods, Advantages and Disadvantages. Introduction to Types of Scales.</p> <p>UNIT – III</p> <p>Sampling and Sampling Techniques: Meaning of Sampling, Techniques of Sampling.</p> <p>UNIT – IV</p> <p>Formulation of Hypothesis and testing using descriptive and inferential statistics.</p> <p>UNIT – V</p> <p>Guidelines of Report Writing.</p>				
<b>Course Outcomes</b>	The course will come up the knowledge research and its important and methods.				
<b>Text Books</b>	Business Research Methods – Alan Bryman& Emma Bell, Oxford University Press.				
<b>Reference Books</b>	<p>1. Research Methodology - C.R.Kothari</p> <p>2. Research Methods for Business Students- Mark Saunders,Philip Lewis, Adrian Thornhill, Pearson Publication, 5 th Edition.</p>				

<b>Course Title</b>	Rural & Agriculture Marketing				
<b>Course Code</b>	CMC304				
<b>Course Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TC</b>	
	<b>4</b>	<b>1</b>	<b>-</b>	<b>5</b>	
<b>Prerequisites</b>	Student should basic knowledge of Rural & Agriculture Marketing.				
<b>Course Objectives</b>	The course aims to familiarize the students with the basic concepts of Rural Marketing, the nature of the Rural Consumer, and marketing of agricultural inputs and produce.				
<b>Course Contents</b>	<p><b>Unit -I</b> Introduction to Rural Marketing: Definition and Scope of Rural Marketing, Components of Rural Markets, Classification of Rural Markets, Rural vs. Urban Markets. Population, Occupation Pattern, Income Generation, Location of Rural Population, Expenditure Pattern, Literacy Level, Land Distribution, Land Use Pattern, Irrigation, Rural Development Programs, Infrastructure Facilities, Rural Credit Institutions, Rural Retail Outlets.</p> <p><b>Unit-II</b> Segmenting Rural Markets, Rural Marketing Mix Strategies: Positioning in Rural Markets, Rural Product Strategies and Brand Management – Rural Pricing Strategies – Rural Distribution Strategies – Innovative Distribution Channels like ITC E-Choupal, Godrej Adhar, HUL Shakti, Mahindra Samriddhi Sand Godrej Sakhi. Rural Promotional Strategies, Challenges in Rural Communication, Rural Media-Mass Media, Non-Conventional Media, Personalised Media, Rural Media Typology, Rural Media Innovation, Influence of Consumer Behaviour on Communication. Cases on FMCG/Beverages/OTC Marketing in Rural Markets.</p> <p><b>Unit -III</b> Marketing Strategies for Rural Markets, Market Research in Rural India including findings published reports like Thompson’s Rural Market Index and Similar ones, Consumer Finance, Public-Private Partnership, E-Rural Marketing, Role of Government and NGOs in Rural Marketing. Qualitative Research Techniques for Rural Research, NSSO Rural Consumption Studies.</p> <p><b>Unit -IV</b> Agricultural Marketing: Nature and Scope, Objectives of Agriculture Marketing, Classification of Agricultural Products and Markets, How Agricultural Marketing is Different from Rural Marketing, Challenges in Agricultural Marketing, Channels of Distribution for Agricultural Products, Managing Rural Distribution Networks. Government Led Incentives for Agricultural Marketing like Krishimarata Vahini, Online Trading in Karnataka, and Agmarknet, Impact of Rural Credit and Finance on Rural Consumerism – Scope and Role of Banking and NBFCs in Rural Markets.</p> <p><b>Unit -V</b> Export Potential for Farm Products - Role of APEDA, Global GAP, International Marketing and Export Process - Supporting Services, Cooperative Marketing – Concept, History, Functions – Reasons for Slow Progress of Cooperative Sector and Successful Cases such as Amul. Supply Chain Management in Agricultural Products including Post Harvest Processes and Cold Chains, Commodity Markets and Futures, Understanding the Economics of Fresh, Chilled and Frozen Produce.</p> <p><b>Unit -VI</b> The Future of Rural Marketing, Concept and Working of Contract Farming in India. Suggestions and Group Discussions from Students on the Future of Rural Marketing in India.</p>				
<b>Course Outcomes</b>	After reading this course, you should be able to Understand the rural Area and Agriculture Marketing.				
<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. Badi R.V. Badi N.V. Rural Marketing Himalaya Publishing House – 2010</li> <li>2. Acharya S.S. Agarwal N.L. Agriculture Marketing in India</li> <li>3. Badi R.V., Badi N.V. Rural Marketing</li> </ol>				
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. Habeeb U.R., Rahman K.S. Rural Marketing in Indian</li> <li>2. Rural Marketing Gopalswamy Vikas Publishing House New Delhi</li> <li>3. Kashyp Pradeep, Rant Siddhartha The Rural Marketing, Biztantra, Mumbai. 2005</li> </ol>				

<b>Course Title</b>	<b>Financial Management Operation</b>				
<b>Course Code</b>	<b>CMC305</b>				
<b>Course Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TC</b>	
	<b>4</b>	<b>1</b>	<b>-</b>	<b>5</b>	
<b>Prerequisites</b>	Student should basic knowledge of Financial Management Operation				
<b>Course Objectives</b>	This course aims at acquainting the students with the working of financial markets in India.				
<b>Course Contents</b>	<p><b>UNIT-I</b> Money Market: Indian money market's composition and structure; (a) Acceptance houses, (b) Discount houses and (c) Call money market; Recent trends in Indian money market.</p> <p><b>UNIT-II</b> Capital Market: Security market - (a) New issue market, (b) Secondary market; Functions and role of stock exchange; listing procedure and legal requirements; Public issue - pricing and marketing; Stock exchanges - National Stock Exchange and over the counter exchanges.</p> <p><b>UNIT-III</b> Securities contract and Regulations Act: Main provisions. Investors Protection: Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts.</p> <p><b>UNIT-IV</b> Functionaries on Stock Exchanges: Brokers, sub brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.</p> <p><b>UNIT-V</b> Financial Services: Marchant banking - Functions and roles; SEBI guide-lines; Credit rating - concept, functions, and types.</p>				
<b>Course Outcomes</b>	After reading this course, you should be able to Financial Management Operation				
<b>Text Books</b>	1. Chandler M.V. and Goldfeld S.M.: Economics of money and Banking, Harper and Row, New Delhi. 2. Gupta Suraj B. Monetary Economics; s. Chand and Co. New Delhi. 3. Gupta Suraj B. Monetary Planning in India; Oxford, Delhi. 4. Bhole L.M.: Financial Markets and Institutions: Tata McGrow Hill, New Delhi. 5. Hooda R.P. : Indian Securities Market - Investors view point; Excell Books, New Delhi. 6. R.B.I.: Functions and Working				
<b>Reference Books</b>	1. R.B.I.: Report in Currency and Finance. 2. R.B.I.: Report of the Committee to Review the working of the Monetary system: Chakravarty committee. 3. R.B.I.: Report of the Committee on the Financial System, Narsimham Committee.				