



Prahladrai Dalmia Lions College of Commerce & Economics

ISO 9001:2015

Master of Commerce

Syllabus for Class Test, (CIA), December, 2021

Date: 23rd November, 2021

M.Com Semester I & III

No.	Name of the Faculty	Class - Semester	Stream	Subject	Syllabus for PCT
1	Prof. Pankaj Jain	M.Com Part II - Sem III	Accountancy	Advanced Financial Accounting	Module 1: Foreign Currency Conversion. Module 2: Final Accounts & Statutory Requirements for Banking Companies
2	Prof. Satish Pandey	M.Com Part II - Sem III	Accountancy	Direct Tax	Module 1: Definitions and Basis of charge (Definitions: Person, Assessee, Income) • Basis of Charge: Previous Year, Assessment Year, Residential Status, Scope of Total Income, Deemed Income). Module 2: Heads of Income (Income from other sources)
3	Prof. Pankaj Jain	M.Com Part II - Sem III	Accountancy	Advanced Cost Accounting	Module 1: Process Costing
4	Prof. Vinaya Naik	M.Com Part II - Sem III	Management	Entrepreneurial Management	<p>Module 1: Entrepreneurship Development Perspective</p> <ul style="list-style-type: none"> • Entrepreneurship – Concept, Factors affecting growth of Entrepreneurship, Types of Entrepreneurs, Requirements of Entrepreneurial structure. • Entrepreneurial Culture -Elements of culture, Steps to change Entrepreneurial culture, Entrepreneurial v/s Administrative culture. • Theories of Entrepreneurship- Schumpeter Dynamic Entrepreneurship Innovation Theory, Theory of High Achievement by McClelland, Theory of Personnel Resourcefulness. Module 2: Creating Entrepreneurial Venture • Entrepreneurial Environment- Significance, SWOC Analysis, Problems of Entrepreneurship • Financial Analysis of Entrepreneurial Venture- Significance, Tools of Financial Analysis, Sources of development finance • Social Entrepreneurship- Features, Importance, Arguments (for and against) Social Entrepreneurship, Women Entrepreneurs – concept and special Government schemes for women entrepreneurs in India.
5	Prof. Aadity Sharma	M.Com Part II - Sem III	Management	Marketing Strategies & Plans	<p>Module I Introduction to Marketing Strategies</p> <ul style="list-style-type: none"> • Introduction: Marketing Strategies – Concept, Evolution, Role/ Importance, Types, Formulation of Marketing Strategies- Steps • Marketing Opportunities and Plan: Analysing Marketing Opportunities, Future of Marketing, Effective Marketing Plan. • New Marketing Strategies: Holistic, New Brand, Service, Green and Guerrilla Marketing Strategies
6	Prof. Shweta Tiwari	M.Com Part II - Sem III	Management	Human Resource Management	<p>Module I: Human Resource Management</p> <ul style="list-style-type: none"> • Human Resource Management (HRM) – Concept, Traditional HRM v/s Strategic HRM, Objectives of HRM, Organisation Structure of HRM Department – Changing Role of H.R. Manager. • Human Resource Planning- Concept, Factors affecting HRP, Information Management in HRP – HRIS (Human Resource Information System), Job Analysis, Psychological and Behavioural Issues in HRP. • Recruitment and Selection of managerial personnel - Factors affecting recruitment process, Role of Recruitment agencies, Online process of selection.
7	Prof. Subhashini Naikar	M.Com Part I - Sem I		Strategic Management	<p>Module I: Introduction to Strategic Management</p> <ul style="list-style-type: none"> • Concept of Strategic Management, Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management. • Levels of Strategies: Corporate, Business and Operational Level Strategy • Functional Strategies: Human Resource Strategy, Marketing Strategy, Financial Strategy, Operational Strategy • Business Environment: Components of Environment- Micro and Macro and Environmental Scanning
8	Prof. Pankaj Jain	M.Com Part I - Sem I		Cost and Management Accounting	Topic 1: Marginal Costing, Topic 2: Operating Costing
9	Prof. Sakshi Kumar	M.Com Part I - Sem I		Business Ethics and Corporate Social Responsibility	Module I: Introduction to Business Ethics
10	Prof. Shami Nimbalkar	M.Com Part I - Sem I		Economics for Business Decisions	<p>Module 2: Demand and Supply Analysis</p> <ul style="list-style-type: none"> • Determinants of demand - market demand function - theory of attributes, snob appeal, band wagon and Veblen effect and demand function. Law of supply- elasticity of supply • Applications of elasticity of demand and supply to economic issues: Paradox of bumper harvest- tax on price and quantity - minimum floor and maximum ceilings- minimum wages controversy and Administered price control • The theory of consumer choice - Consumer preference and budget constraint - equilibrium position of tangency with the help of Indifference curve analysis- effect of changes in price and income on consumer equilibrium

Pankaj

Prof. Pankaj Jain
MCOM Coordinator

Subhashini

Prof. Subhashini Naik
Vice Principal SFC

Dr. K. Mane

Dr. K. Mane
I/C Principal

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