

# UNIVERSITY OF MUMBAI



**Revised Syllabus for the MFM/MMM/MHRD/MIM**

**Program: MFM/MMM/MHRD/MIM**

**Course: MFM/MMM/MHRD/MIM**

**First Year (Semester I & II)**

**&**

**Second Year (Semester I)**

**(Part time)**

(As per Credit Based Semester and Grading System  
with effect from the academic year 2012–2013)

## MFM/MMM/MHRD/MIM – First Year - First Semester

### 1.1. Financial Accounting – 100 marks (Total 15 Sessions of 3 Hours Each)

SL.No	Particulars	Sessions
1	Financial Accounting - Scope and Importance GAAP, Conventions and Concepts	1 Session of 3 Hours
2	Balance Sheet and Related Concepts Profit and Loss Account and Related Concepts	1 Session of 3 Hours
3	Accounting Mechanics: Basic Records - Understanding of Transactions and related documents - Process leading to preparation of Trial Balance and Financial Statements.	2 Sessions of 3 Hours each
4	Revenue Recognition and Measurement - Revenue Vs Capital (Receipts and expenditure)	1 Session of 3 Hours
5	Accounting Methods - Cash, Accrual, Hybrid	1 Session of 3 Hours
6	Inventory Accounting - Perpetual and Periodic System Accounting and Physical Flow Valuation	1 Session of 3 Hours
7	Fixed Assets and Depreciation Accounting	
8	Understanding of the following items: Net worth - Reserves - Provisions – Intangible Assets - Fictitious Assets - Revaluation of fixed assets and its impact on financial statements.	2 Sessions of 3 Hours each
9	Overview of External and Internal audit.	2 Sessions of 3 Hours each
10	Inflation Accounting.	1 Session of 3 Hours
11	Corporate Financial Reporting in India. Mandatory Accounting standards.	1 Session of 3 Hours
12	Case Studies and Presentations	2 Sessions of 3 Hours each

**1.2. Business Law – 100 marks (Total 15 Sessions of 3 Hours Each)**

<b>SL.No</b>	<b>Particulars</b>	<b>Sessions</b>
1	Indian Contract Act	4 Sessions of 3 Hours each
2	Sale of Goods Act	1 Session of 3 Hours each
3	Negotiable Instrument Act	3 Session of 3 Hours
4	Salient Features of Companies Act	4 Sessions of 3 Hours Each
5	Restrictive and Unfair Trade Practices (instead of Monopolies and Restrictive Trade Practices)	3 Session of 3 Hours

**1.3. COST MANAGEMENT & MANAGEMENT CONTROL**  
**UNDERSTANDING COSTS: – 100 marks (Total 15 Sessions of 3**  
**Hours Each)**

<b>SL.No</b>	<b>Particulars</b>	<b>Sessions</b>
1	Various cost as presented in Income Statement - Classification of Cost for Purposes of Recording Material/Labour/Overheads.	1 Session of 3 Hours
2	Cost Recording and Allocation Service Departments and Absorption Rates	1 Session of 3 Hours
3	Determination of Cost of Products - Costing System - Job and Process Costing.	1 Session of 3 Hours
4	Cost of and Inventory Valuation - LIFO and FIFO - Cost Behaviour	1 Session of 3 Hours
5	Fixed, Variable and Semi-Variables and its significance in Financial projections.	1 Session of 3 Hours
6	Cost and Management Decisions: Total Cost Average Cost, Managerial Cost - Opportunity Cost, Out of Pocket Costs, Direct Cost Concept of Cost Relevance	1 Session of 3 Hours
7	Budgeting Process - An Overview - Different Functional Budgets and their Integration with Final statements -Introduction to Profit Budgeting: Cost Volume - Profit Relationship.	2 Sessions of 3 Hours each
8	Concept of Control: Operations Control and Management Control Key Variable of Managerial Performance Developing Objective Standards for Measuring the Key Variables Analysis of Input in Terms of Engineered Capacity and Managed Cost Concepts of Responsibility Budgeting	2 Sessions of 3 Hours each
9	Reporting System for Control – Control of (a) Performance of Organisational Units: Divisions, Departments, Cells etc. (b) Control of Functions and Activities which cut across Organisational Units like Recruitment, Training, Committee Work, Product Development, Samples Promotion etc.	2 Sessions of 3 Hours each
10	Information System for Control - Scope for Computerisation.	1 Session of 3 Hours
11	Case Studies and Presentation	2 Sessions of 3 Hours each

#### 1.4) ORGANISATIONAL BEHAVIOUR (15 Sessions of 3 Hours each)

SL.No	Particulars	No of Sessions
1	The Individual Personality	1 Session of 3 Hours
2	Personality and behaviour	1 Session of 3 Hours
3	Personality - structure ability and emotion	1 Session of 3 Hours
4	Personality and environment	1 Session of 3 Hours
5	Perception	1 Session of 3 Hours
6	Learning	1 Session of 3 Hours
7	Interest	1 Session of 3 Hours
8	Attitudes and values	2 Sessions of 3 Hours each
9	Motives, frustrations and conflict	1 Session of 3 Hours
10	Adjustment, adaption and integration of personality	2 Sessions of 3 Hours each
11	Management of one to one relationship.	1 Session of 3 Hours
12	Case Studies and Presentations	2 Sessions of 3 Hours Each

**OBJECTIVE:**  
Increasing managerial effectiveness through understanding of self & other.

SL.No	Particulars	No of Sessions
1	Managerial functions and activities of Management.	2 Session of 3 Hours
2	Concepts and Practice.	2 Sessions of 3 Hours each
3	Application of the practice to all functional areas	2 Sessions of 3 Hours each
4	Management concepts & practices & its application to Indian Environment.	3 Sessions of 3 Hours each
5	Management as a Profession.	2 Sessions of 3 Hours each
6	Evolution and Management thoughts.	2 Sessions of 3 Hours each
7	Case Studies and Presentations	2 Sessions of 3 Hours each

**1.5)  
PRINCIPLES OF  
MANAGEMENT  
(15  
Sessions  
of 3  
Hours  
each)**

**OBJECTIVE:** Understanding the basic concepts of Management techniques with reference to the functions of management.

**METHODOLOGY:** Projects Assignment, Presentation, continuous assessment.

<b>SL.No</b>	<b>Particulars</b>	<b>No of Sessions</b>
1	Quantitative Analysis for Management	1 Session of 3 Hours
2	Introduction to Quantitative Analysis & Potential application areas and the basic processes.	1 Session of 3 Hours
3	Probability Distribution: Binomial, Poisson, Normal	2 Session of 3 Hours
4	Elements of Decision Analysis	1 Session of 3 Hours
5	Decision trees and its Applications	2 Session of 3 Hours
6	Linear Programming, Transportation & Assignment Models : Formulation, Solving & Interpretation of Solutions, Sensitivity Analysis	2 Session of 3 Hours
7	Waiting Line Models	1 Session of 3 Hours
8	Inventory Models	1 Sessions of 3 Hours each
9	Simulation Models	1 Session of 3

**1.6)**

**QUANTITATIVE METHODS IN MANAGEMENT (15 Sessions of 3 Hours each)**

		Hours
10	Use of Standard Computer Software Packages in Solving Quantitative Analysis Problems.	1 Sessions of 3 Hours
11	Case Studies and Presentations	2 Session of 3 Hours



**2.1) PERSONNEL LAW AND MANAGEMENT (15 Sessions of 3 Hours Each)**

SL.No	Particulars	No of Sessions
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**Personnel Law:** A study of the important provisions of the Act and Case Law governing: -

SL.No	Particulars	No of Sessions
1	<p><b>(a) Employment of Personnel:</b></p> <p>Employment exchanges (Compulsory Notification of Vacancies) Act, 1959: The Industrial Employment (Standing Orders) Act, 1946 - Factories Act – The Apprentices Act, 1961 -The Employment of Children Act, 1938.</p>	2 Sessions of 3 Hours Each
2	<p><b>(b) Remuneration:</b></p> <p>The Payment of Wages Act, 1936 - The Minimum Wages Act, 1948 - The Payment of Bonus Act and Amendment Ordinance 1972-The Employees Provident Fund and Family Pension Act, 1952 - The Payment of Gratuity Act, 1972 - The Workmen's Compensation Act,. 1923 -The Maternity Benefit Act, 1961.</p>	2 Sessions of 3 Hours Each
3	<p><b>(c) Industrial Relations:</b></p> <p>The Trade Union Act, 1926-The Industrial Disputes Act, 1947: Machinery for Handling Disputes, Reference of Disputes, Awards and Settlement Strikes, Lockouts, Layoff and Retrenchment Compensation, Penalties and offences.</p>	2 Sessions of 3 Hours Each

**PART II Personnel Management**

1	The Personnel Function in an organization - Recruitment; Induction, Placement and Development- Personnel Budget	2 Sessions of 3 Hours Each
2	Personnel Policies, and Standing Orders - Absenteeism, Personnel Turnover and Problem of Indiscipline, Transfers, Promotions and Voluntary Retirements	2 Sessions of 3 Hours Each
3	Compensation Plans, Pre-requisites and Bonus - Job Status, Grade and Salary and Wage Structure	2 Sessions of 3 Hours Each
4	Outfore, Measure, Morale Studies and Personnel Research.	1 Session of 3 Hours
5	Case Studies and Presentations	2 Sessions of 3 Hours Each

**2.2 Managerial Economics 100 Marks (15 Sessions of 3 Hours Each)**

<b>SL.No</b>	<b>Particulars</b>	<b>Sessions</b>
1	<ul style="list-style-type: none"> <li>• The Meaning, Scope &amp; Methods of Managerial Economics</li> </ul>	<b>1 Session of 3 Hours</b>
2	<ul style="list-style-type: none"> <li>• Economics Concepts relevant to Business</li> <li>• Demand &amp; Supply</li> <li>• Production, Distribution, Consumption &amp; Consumption Function</li> <li>• Cost, Price, Competition, Monopoly, Profit,</li> <li>• Optimisation, Margin &amp; Average, Elasticity, Macro &amp; Micro Analysis.</li> </ul>	<b>2 Sessions of 3 Hours Each</b>
3	<ul style="list-style-type: none"> <li>• Demand Analysis &amp; Business Forecasting</li> <li>• Market Structures, Factors Influencing Demand</li> <li>• Elasticities &amp; Demand Levels</li> <li>• Demand Analysis for various Products &amp; Situations</li> <li>• Determinants of Demands for Durable &amp; Non-durable Goods Long Run &amp; Short Run Demand</li> <li>• Autonomous Demand Industry and Firm Demand.</li> </ul>	<b>2 Sessions of 3 Hours Each</b>
4	<ul style="list-style-type: none"> <li>• Cost &amp; Production Analysis</li> <li>• Cost Concepts, Short Term and Long Term</li> <li>• Cost Output Relationship</li> <li>• Cost of Multiple Products Economies of Scale</li> <li>• Production Functions</li> <li>• Cost &amp; Profit Forecasting</li> <li>• Breakeven Analysis.</li> </ul>	<b>2 Sessions of 3 Hours Each</b>
5	<ul style="list-style-type: none"> <li>• Market Analysis</li> <li>• Competition, Kinds of Competitive Situations, Oligopoly and Monopoly,</li> <li>• Measuring Concentration of Economic Power.</li> </ul>	<b>1 Session of 3 Hours</b>
6	<ul style="list-style-type: none"> <li>• Pricing Decisions Policies &amp; practices</li> <li>• Pricing &amp; Output Decisions under Perfect &amp; Imperfect Competition</li> <li>• Oligopoly &amp; Monopoly, Pricing Methods</li> <li>• Product-line Pricing</li> <li>• Specific Pricing Problem</li> <li>• Price Dissemination</li> <li>• Price Forecasting.</li> </ul>	<b>2 Sessions of 3 Hours Each</b>

7	<ul style="list-style-type: none"> <li>• Profit Management</li> <li>• Role of Profit in the Economy</li> <li>• Nature &amp; Measurement of Profit, Profit Policies</li> <li>• Policies on Profit Maximisation</li> <li>• Profits &amp; Control</li> <li>• Profit Planning &amp; Control.</li> </ul>	<b>1 Session of 3 Hours</b>
8	<ul style="list-style-type: none"> <li>• Capital Budgeting</li> <li>• Demand for Capital</li> <li>• Supply of Capital</li> <li>• Capital Rationing</li> <li>• Cost of Capital</li> <li>• Appraising of Profitability of a Project</li> <li>• Risk &amp; Uncertainty</li> <li>• Economics &amp; probability Analysis.</li> </ul>	<b>1 Session of 3 Hours</b>
9	<ul style="list-style-type: none"> <li>• Macro Economics and Business</li> <li>• Business Cycle &amp; Business Policies</li> <li>• Economic Indication</li> <li>• Forecasting for Business</li> <li>• Input-Output Analysis.</li> </ul>	<b>1 Session of 3 Hours</b>
10	<ul style="list-style-type: none"> <li>• Case Studies and Presentations</li> </ul>	<b>2 Sessions of 3 Hours Each</b>

### 2.3) PRODUCTION MANAGEMENT (15 Sessions of 3 Hours Each)

SL.No	Particulars	Sessions
1	The Production Function-nature and scope, interface with other functional areas like Marketing, Finance, Personnel, Materials.	<b>1 Session of 3 Hours</b>
2	Types of Production Systems -Job, Batch and Flow Systems, Assembly lines. Process Plants, Intermittent and Continuous Production.	<b>1 Session of 3 Hours</b>
3	Elementary knowledge of Manufacturing processes - Assembling, Fabrication, Forming and Heat Treatment, Welding, Machining and similar Processes.	<b>1 Session of 3 Hours</b>
4	Plant Layouts - Objectives, Symptoms of poor layouts, types of layouts - functional, line and static product layouts, group layouts, factors influencing layouts, techniques of optimising layouts.	<b>1 Session of 3 Hours</b>
5	Material Handling-objectives, principles and methods of efficient handling, introduction to material handling equipment.	<b>1 Session of 3 Hours</b>
6	Problems of Location - types of locational decisions and factors affecting location, location of manufacturing and service units, location of distribution and retail units, location of procurement centres.	<b>1 Session of 3 Hours</b>
7	Inventory Management - types of inventory management systems, detailed mathematical treatment of EOQ and MRP Systems, Selective inventory control – techniques like ABCJ analysis, HML analysis, FSN analysis, SDE analysis etc, make & buy decision.	<b>1 Session of 3 Hours</b>
8	Scheduling - objectives, elements of scheduling, master scheduling, priority planning, facility loading, sequencing problem of scheduling.	<b>1 Session of 3 Hours</b>
9	Network Analysis - Activity Analysis, Network Diagramming, PERT, CPM, Estimation of schedule statistics, earliest and latest start and Finishing times, floats. Cost crashing. Estimation of probability of completion of project in a given time, applications in industry.	<b>1 Session of 3 Hours</b>

10	Break Even Point Analysis -concept of break – even point, utility of BEP analysis in short   and long term decision.	<b>1 Session of 3 Hours</b>
11	Reliability, Maintenance and Plant Services - objectives, types of Maintenance Breakdown and preventive maintenance, introduction to estimation of system reliability, Fault tree analysis.	<b>1 Session of 3 Hours</b>
12	Quality Control-Total Quality Control, what is quality, inspection, quality control, introduction to control charts & types of control charts - mean, range, proportion defective (P) and charts.	<b>1 Session of 3 Hours</b>
13	Emerging Trends - Just-In-Time Manufacturing, Robotics, CAD/CAM/CIM & Concepts of productivity - introduction to productivity techniques, Value Analysis, Value Engineering	<b>1 Session of 3 Hours</b>
14	Case Studies and Presentations	<b>2 Sessions of 3 Hours Each</b>

## 2.4 Marketing Management 100 Marks (15 Sessions of 3 Hours Each)

SL.No	Particulars	Sessions
1	Introduction to marketing concept, its relevance in India, marketing mix, marketing structures and systems.	1 Session of 3 Hours
2	Environmental scanning and market opportunity analysis.	1 Session of 3 Hours
3	Buyer Behaviour -household and institutional/organisational.	1 Session of 3 Hours
4	Market segment and segmental analysis.	1 Session of 3 Hours
5	Market estimation - Market potential, demand forecasting and sales forecasting.	1 Session of 3 Hours
6	Marketing Information Systems, Marketing Research, Market Planning.	1 Session of 3 Hours
7	Product mix decisions - product identification, product life cycle, branding and packaging.	1 Session of 3 Hours
8	New product development and management. Pricing policies, structures and methods.	1 Session of 3 Hours
9	Concepts of regulated prices in selected industries.	1 Session of 3 Hours
10	Promotion decision - Communication process, promotion mix, promotion strategies with reference to consumer and industrial products.	1 Session of 3 Hours
11	Advertising and personnel selling decision.	1 Session of 3 Hours
12	Distribution Management - importance of distribution in developing country. Role of middle man, identification, selection and managing dealers. Distribution Channels Management - Physical distribution.	1 Session of 3 Hours
13	Performance and control - Marketing Audit.	1 Session of 3 Hours
14	Case Studies and Presentations	2 Sessions of 3 Hours of Each

**2.5) RESEARCH METHODOLOGY 100 Marks (15 Sessions of 3 Hours Each)**

SL.No	Particulars	Sessions
1	Relevance & Scope of Research in Management and steps involved in the Research Process	1 Session of 3 Hours
2	Identification of Research Problem and Defining MR problems	1 Session of 3 Hours
3	Research Design	1 Session of 3 Hours
4	Data – Collection Methodology Primary Data – Collection Methods Measurement Techniques Characteristics of Measurement Techniques – Reliability, Validity etc. Secondary Data Collection Methods Library Research References Bibliography, Abstracts, etc.	2 Sessions of 3 Hours Each
5	Primary and Secondary data sources Data collection instruments including in-depth interviews, projective techniques and focus groups	2 Sessions of 3 Hours
6	Data management plan – Sampling & measurement	1 Session of 3 Hours
7	Data analysis – Tabulation, SPSS applications data base, testing for association	1 Session of 3 Hours
8	Analysis Techniques Qualitative & Quantitative Analysis Techniques Techniques of Testing Hypothesis – Chi-square, T-test Correlation & Regression Analysis Analysis of Variance, etc. – Making Choice of an Appropriate Analysis Technique.	3 Sessions of 3 Hours Each
9	Research Report Writing and computer Aided Research Methodology – use of SPSS packages	1 Session of 3 Hours
10	Case Studies and Presentations	2 Sessions of 3 Hours Each



**2.6) FINANCIAL MANAGEMENT 100 Marks (15 Sessions of 3 Hours Each)**

<b>SL.No</b>	<b>Particulars</b>	<b>Sessions</b>
1	FINANCIAL OBJECTIVES: The ROI concept in Financial Planning and Control.	1 Session of 3 Hours
2	WORKING CAPITAL MANAGEMENT: a. Assessing Working Capital Requirements. b. Financing Working Capital. c. Control of Working Capital. d. Accounts Receivables and Inventories.	1 Session of 3 Hours
3	CAPITAL EXPENDITURE PROJECTS: Discounted Cash Flow Techniques and its Application.	1 Session of 3 Hours
4	Concept of the Company's Cost Capital and its Application in Capital Budgeting Decisions.	1 Session of 3 Hours
5	SOURCES OF COMPANY FINANCE: Deposits from public, Term Loans, Bonds, Preference Capital, other modes and Instruments of raising Finance. Financial Institutions in India.	1 Session of 3 Hours
6	NEGOTIATING TERM LOANS PROPOSALS WITH BANKS: Appraisal of Term Loans by Financial institutions in India.	1 Session of 3 Hours
7	MERCHANT BANKING: Underwriting of Securities - Current Practices in India.	1 Session of 3 Hours
8	INTERNAL FUNDS AS A SOURCE OF FINANCE: Dividend Policy and Rate of Retention - Bonus Shares.	1 Session of 3 Hours
9	EQUITY CAPITAL AS A SOURCE OF FINANCE: Rights Issue and issue at Premium -Government Regulations of issues of Securities in India- Prospectus for Issue of Securities- Understanding and Interpretation.	2 Sessions of 3 Hours Each
10	Basic Valuation Concepts.	1 Session of 3 Hours
11	Corporate Taxation and its Implications on Corporate Financing.	1 Session of 3 Hours
12	Inflation and its Impact on Corporate Finance.	1 Session of 3 Hours
13	Case Studies and Presentations	2 Sessions of 3 Hours Each

## MFM/MMM/MHRD/MIM – Second Year - First Semester

### 3.1) INTRODUCTION TO COMPUTERS 100 Marks (15 Sessions of 3 Hours Each)

SL.No	Particulars	Sessions
1	Introduction to Computer Terminology	2 Sessions of 3 Hours Each
2	Centralised Data Processing System  Hardware : Types of Hardware Configuration, Peripherals etc.  Software: Systems Software (OS, such as DOS, NOVEL, UNIX, O/S Functions, Application Software, instead of Translators, Compilers, Interpreters). Hardware/Software generations and current trends.	3 Sessions of 3 Hours Each
3	Various programming Languages such as FoxPro, C and their characteristics.	2 Sessions of 3 Hours Each
4	Introduction to Electronic Spread Sheet and Data Base Management Systems, Word Processors, Graphic User Interfaces.	2 Sessions of 3 Hours Each
5	Introduction to FoxPro, writing simple FoxPro programmes	2 Sessions of 3 Hours Each
6	Introduction to Relational Data Base Management Systems.	2 Sessions of 3 Hours Each
7	Case Studies and Presentations	2 Sessions of 3 Hours Each

**3.2) EFFECTIVE COMMUNICATION 100 Marks (15 Sessions of 3 Hours Each)**

<b>SL.No</b>	<b>Particulars</b>	<b>Sessions</b>
1	Process of Communication.	2 Sessions of 3 Hours Each
2	Communication in Organization nature, function & scope.	3 Sessions of 3 Hours Each
3	Management of Written & Oral Communication.	2 Sessions of 3 Hours Each
4	Barriers to Effective Communication.	2 Sessions of 3 Hours Each
5	Report writing.	2 Sessions of 3 Hours Each
6	Communication Technology and its impact on office procedures and automation.	2 Sessions of 3 Hours Each
7	Case Studies and Presentations	2 Sessions of 3 Hours Each

### 3.3) HUMAN RESOURCES MANAGEMENT 100 Marks (15 Sessions of 3 Hours Each)

**OBJECTIVE:** Understanding of Personnel Policies and Practices for effective utilization of human resources.

SL.No	Particulars	Sessions
1	Human Resource Management - Its scope, relationship with other social sciences -Approaches to Human Resource Management inter- disciplinary approach.	2 Sessions of 3 Hours Each
2	Organisation of Personnel Functions - Personnel Department, its organisation, policies, responsibilities and place in the organisation.	2 Sessions of 3 Hours Each
3	Manpower Planning, Job Analysis, Job Description, Scientific Recruitment and Selection Methods.	1 Session of 3 Hours
4	a) Motivating Employees - Motivational Strategies, Incentive Schemes, Jobenrichment, Empowerment. b) Job-Satisfaction, Morale, Personnel Turnover.	2 Sessions of 3 Hours Each
5	Performance Appraisal Systems - MBO Approach, Performance Counseling, Career Planning.	1 Session of 3 Hours
6	Training & Development -Identification of Training Needs, Training Methods, Management Development Programmes.	2 Sessions of 3 Hours Each
7	Organisation Development - Organisation Structures Re-engineering. Multi- Skilling, BPR.	1 Session of 3 Hours
8	Management of Organisational Change. (a) HRD Strategies for long term planning & growth. (b) Productivity and Human Resource Management.	2 Sessions of 3 Hours Each
9	Case Studies and Presentations	2 Sessions of 3 Hours Each

### **3.4) BUSINESS ENVIRONMENT 100 Marks (15 Sessions of 3 Hours Each)**

**OBJECTIVE:** To understand the business Scene & factors & Trends for strategic policy formulation.

<b>SL.No</b>	<b>Particulars</b>	<b>Sessions</b>
1	Social, political issues Ecological issues	1 Session of 3 Hours
2	Business ethics	2 Sessions of 3 Hours Each
3	Social responsibility	2 Sessions of 3 Hours Each
4	Energy Management	2 Sessions of 3 Hours Each
5	Family. Vs. professional business Industrial units.	2 Sessions of 3 Hours Each
6	Joint ventures Technology, Transfers	2 Sessions of 3 Hours Each
7	Multi National Corporation Administrative Pricing Business resources Economic Trends	2 Sessions of 3 Hours Each
8	Case Studies and Presentations	2 Sessions of 3 Hours Each

### 3.5) TAXATION 100 Marks (15 Sessions of 3 Hours Each)

SL.No	Particulars	Sessions
1	The structured and scope of Indian Income-tax Act-Concepts and definitions under the Act	3 Sessions of 3 Hours Each
2	Agricultural Income, Assesses, Assessment Year, Income, Capital and Revenue Expenditure, Previous Year, Person, Residence, Company, Dividend, Total Income.	3 Sessions of 3 Hours Each
3	Heads of Income: Salaries, Interests on Securities, Income from House Property, Profit and Gain of Business or Professions, Capital Gains, and Income from other Sources	4 Sessions of 3 Hours Each
4	Rebates and Reliefs-Treatments of losses-Computation of Total Income and Determination of Tax Liability-Companies (Profit) Sur-tax Act.	3 Sessions of 3 Hours Each
5	Case Studies and Presentations	2 Sessions of 3 Hours Each