

M.Com .First semester
C-11 :Paper-I : Advanced Financial Accounting

Marks : 80

Section A (Theory)

1. **Accounting standards** : Indian Accounting standards, International Accounting standards - 5 periods
2. a. Computer Software Accounting
b. Company Statutory Records, Statutory Books of Accounts & Registers.
Statutory Reports Corporate Governance. - 5 periods
3. **New Trends in Accounting:-** - 5 Periods
 - a. Inflation Accounting
 - b. Human Resources Accounting
 - c. Social Accounting
 - d. Lease Financing

Section B (Illustrations / Problems)

4. **Hire Purchase Accounting** : - 15 periods
 - a. Re-possession ; Partial Re-possession and Complete Re-possession
 - b. Hire Purchase stock and Debtors Method
5. **Fire insurance Claims** – (Poor Selling Live Goods) Including Loss of Profit Policies. - 15 periods
6. Internal and External reconstruction, Amalgamation and Absorption of the companies. - 15 periods
7. **Valuations of Goodwill and shares** – Including preference and Bonus shares. - 15 periods

Accounts of Holding companies (Including rights issue and Bonus Issue of Shares, Inter owing

List of Reference Books for Advanced Financial Accounting:-

- 1) Gupta R. L. – Advanced Financial Accounting – S. Chand & Sons
- 2) Kumar, Anil S. – Advanced Financial Accounting – Himalaya Publication House
- 3) Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi)
- 4) Jain and Narang : Advanced Accounts (Kalyani Publishers, Ludhiana)

- 5) Sr. K. Paul : Accountancy, Volume –I and II (New Central Book Agency, Kolkata)
- 6) R. K..Lele and Jawaharlal : Accounting Theory (Himalaya Publishers)
- 7) Dr. L. S. Porwal : Accounting Theory (Tata McGraw Hill)
- 8) Robert Anthony, D. F. Hawkins & K. A. Merchant : Accounting Text & Cases (Tata McGraaw Hill)
- 9) Dr. S. N. Maheshwari : Corporate Accounting (Vikas Publishing House Pvt. Lit. New Delhi)
- 10) Dr. Ashok Sehgal& Dr. Deepak Sehgal : Advanced Accounting (Taxmann, New Delhi)

Paper Pattern :First Semester
C- 11 :Paper-I : Advanced Financial Accounting

Time –Three Hours

Marks – 80

N.B. 1) All question carry equal marks

2) Solve any Five question minimum one question should be from each section

Section ‘A’ (Theory)

- | | |
|-----------------|----------|
| 1) Theory | 16 Marks |
| 2) Theory..... | 16 Marks |
| 3) Theory | 16 Marks |

Section ‘B’ (Problem)

- | | |
|-----------------|----------|
| 4) Problem..... | 16 Marks |
| 5) Problem..... | 16 Marks |
| 6) Problem..... | 16 Marks |
| 7) Problem..... | 16 Marks |
| 8) Problem..... | 16 Marks |

C-12 :PAPER II: Indian Financial System

Unit I: Components of formal financial system- Structure & Functions of Financial system, Nature and role of financial institutions and financial markets, financial system and economic growth, Pre and post reform scenario in financial system. **Money Markets** - Overview of money markets, functions & operations, instruments, Treasury Bills and types, Commercial papers, Commercial bills, Call money market, Money market intermediaries, Money markets and monetary policies in India.

Unit II: Banking - Definition, creation of money, Present structure of commercial banking system in India, Brief history; functions, Forms of banking Managerial functions in banks. Management of deposits and Advances, Lending practices, types of advances, principles of sound bank lending, preparation of reports, Limits of credit, bank investments, Liquidity and profitability, government securities, Management of Bank Finance - Bank Accounts, Records, Reports, Statement of advances, Evaluation of loan applications, ALM and NPA Management. Fee based Vs. Fund based services, Types of fee based services offered, merchant banking services. Role of Technology in Banking services Innovation.

Unit III: Insurance: Insurance Basics, Insurance Vs. other savings and investment options, tax benefits, life cycle need solutions, customer needs and available products, proposal form and other relevant forms, policy contract. Life Insurance Products - Traditional and Unit linked policies, individual and group policies, with profit and without profit policies, Different type of insurance products, Medi-Claim and health insurance products - Salient features, Tax treatment, Operations and other procedures involved in claim settlement. General Insurance Products - Different types of products available in the market, Salient features. LIC – Constitution, objectives and functions. Role of IRDA in regulating the industry. Product Portability.

Unit IV: Capital Markets - History of Indian capital markets, Reforms in capital markets, Primary Markets – functions, free pricing, book building, Private placements, Secondary Markets – Organization, membership, and management of stock exchanges, Listing, trading, clearing and settlement mechanism, Listing categories, functioning of BSE, NSE, OTCEI, ICSEI. Internet trading. **Mutual fund**, objectives, functions & operations, types of schemes, salient features.

Unit V: Regulatory Bodies & services: **SEBI** – Organization, powers and functions, Investor protection measures, achievements, **RBI** – objectives, organization, role, fiscal & monetary policy, **Pension fund authority**, **CRISIL**, **SHCIL**- objectives & functions. EXIM bank, Foreign Exchange Markets, Currency transactions; Foreign Exchange Risk. Types of risks. Risk management.

BOOKS RECOMMENDED

1. Principles of Bank Management by Vasant Desai, Himalaya Publishing house,
2. Insurance & Risk Management, Dr. P. K. Gupta, Himalaya Publishing House
3. Indian Financial System by Bharti V. Pathak, Pearson education
4. Financial Markets & Services, E. Gordon & K. Natarajan, Himalaya Publishing

5. Indian financial system , M Y Khan, Tata McGraw hill
6. Indian financial system, P Bezborah, R Singh, Kalyani pub
7. Indian financial system, K Gupta, N Aggarwal, Kalyani pub

Pattern of Question Paper

Subjects:- C-12 : Indian financial system, :- Paper - II

Time : 3 hrs]

[Max.Marks : 80

N.B. (i) All questions carry equal marks (16 Marks each)

(i) Attempt all questions

Q. 1.	A)	-	Unit I	8 Marks.
	B)	-	Unit I	8 Marks.
			OR	
	C)	-	Unit I	16 Marks.
Q. 2.	A)	-	Unit II	8 Marks.
	B)	-	Unit II	8 Marks.
			OR	
	C)	-	Unit II	16 Marks.
Q. 3.	A)	-	Unit III	8 Marks.
	B)	-	Unit III	8 Marks.
			OR	
	C)	-	Unit III	16 Marks.
Q. 4.	A)	-	Unit IV	8 Marks.
	B)	-	Unit IV	8 Marks.
			OR	
	C)	-	Unit IV	16 Marks.
Q.5.	A)	-	Unit V	8 Marks.
	B)	-	Unit V	8 Marks.
			OR	
	C)	-	Unit V	16 Marks.

C-13 :PAPER-III: MANAGERIAL ECONOMICS

Unit – I Meaning, Definition, Nature, Scope and significance of Managerial Economics Economic factors influencing decisions, Functions Role and Responsibilities of Managerial Economist. Principles in Managerial decision analysis. Micro-Macro Economics – Definition, scope, merits-demerits, importance and uses, limitations, Paradox of Micro Economics, Distinction between Micro and Macro Economics.

Unit – II Demand Analysis – Theories in Demand, Derivation of demand, types, Environment influencing demand. Elasticity of Demand – Concept, meaning, types, measurement, influencing factors importance. Advertising or promotional Elasticity.

Demand forecasting – Meaning, definition, types, Determinants, Methods, importance, criteria, Advantages, Limitations. Demand fore-casting for new products, Demand Estimation for consumable durables and non-consumable durables.

Unit III–Production – Concept, meaning, definition features, functions of production Functions Law of variable proportions, Production with two variable inputs.

Cost Analysis – concept, importances, types – Real opportunity, Money, Fixed, variable, Direct, indirect, Explicit, implicit, past, future, controllable and uncontrollable, Escapable, unescapable, urgent, postable cost, Replacement and Historical cost, Total Average and Marginal cost in short Run – and Long Run curve.

Revenue - Concepts, definition, types-Total, Average, Marginal and relationship with AR and MR

Unit IV – Market Structure – Concept, meaning classification of Market. Perfect competition-features and price determination. Monopoly – definition features, types and price determination. Monopolistic competition-meaning, concept, types, price determination, and defects. Pricing :- types, cost curves, going rate Introductory, Imitative, Marginal cost, Pioneering, Transfer pricing. Price discrimination – Definition, Concept, meaning, types, conditions, Dumping, and socio – economics consideration in pricing. Firm objectives, staff, sales and growth Maximisation.

Unit V– Business Cycle– Concept, Definition, features, types, phases of Business cycle – cobweb, Hick’s Samuelson Theories of Trade cycle. Controls of Business cycle.

Inflation – Deflation, - Concept, Meaning causes, economic effects on production distribution and employment, remedies demand pull v/s cost push Inflation. Monetary and fiscal policies objectives, role and impact on economic development, Concept of sustainable development, consumption and its inclusive growth.

References Books Recommended

1. Managerial Economics - D. M. Mithani Himalaya Publicity House
2. Managerial Economics - Dominich Salvatore – oxford, 2007
3. Managerial Economics - Atmanand Excel Book 2007
4. Managerial Economics - Dwivedi S.N.V. Vikas Publication House
5. Managerial Economics - Cauvery R. Sultan Chand, New Delhi
6. Managerial Economics - Baya Michael R.
7. Science Sustainability

and National Resurgence	-	M.M. Joshi, Centre for Policy studies, chennai
8. Economic Theory	-	Baumol. M.J.
9. Micro Economics	-	Eaton B. Curtis : Prentice Hall of India.
10. Managerial Economics	-	Dean Joek Prentice Hall of India

C-14 :Paper –IV : Marketing Management

Unit-I – Nature and Scope of Marketing : Different philosophies of marketing, various demand states and marketing tasks, Corporate Orientations towards the market place. The Marketing Environment and Environment Scanning.

Unit-II – Marketing Information System and Marketing Research : Understanding consumer and industrial markets, Market segmentation, Targeting and positioning.

Unit-III – Product Decisions : Product mix, product life cycle, new product development , branding and packaging, decisions, Pricing methods and strategies.

Unit-IV – Promotion Decisions : Promotion mix, advertising, sales promotion, public relation personal selling; Channel management – selection, emergence of new channels.

Unit-V – Vertical Marketing Implementation and Systems : Organizing and implementing marketing in the organization; Evaluation and control of marketing efforts; New issues in marketing – Globalization, Consumerism, Green marketing.

Suggested Readings:

1. Marketing Management – Planning, Implementation and Control – V. S. Ramaswamy and S. Namakumari - McMillan
2. Marketing Management - P. Kotler - Prentice Hall Inc
3. Marketing Management – RajanSaxena - Tata McGraw-Hill
4. Introduction to Marketing Management by Adrian Palmer – Oxford University Press.
5. Basic Marketing 15th edition by William D Perreault R, - Tata McGraw-Hill

Question Paper Pattern

C-14 : Paper –IV : Marketing Management

Time – Three Hours

Maximum Marks - 80

Note : 1) All Questions are compulsory

2) All Questions carry equal marks.

Question No. **1** – a) On **unit I** 16 Marks

OR

b) As above

Question No. **2** – a) On **unit II** 16 Marks

OR

b) As above

Question No. **3** – a) On **unit III** 16 Marks

OR

b) As above

Question No. **4** – a) On **unit IV** 16 Marks

OR

b) As above

Question No. **5** – a) On **Unit V** 16 Marks

OR

b) As above

M.COM SEMESTER II

C-21 :Paper –I : Research Methodology

Unit I: Introduction - Meaning, Objectives and Types of research, Research Approach, Motivation of research, Research Process, research plan & design, Relevance & scope of research in commerce. Significance of Research, Features of good research, Use of advanced technology in Research, Major problems in Research process.

Unit II: Research Design –Research problem selection, problem definition techniques, Components of research design, features of good design, Steps in sample Design, Characteristics of a good sample Design, Probability & Non Probability sampling, Measurement & scaling techniques. Scaling and scale construction techniques.

Unit III: Collection and Processing data - Methods of data collection-Primary data– questionnaire, interviews, observation; Collection of secondary data; Use of computer and Information technology in data collection, Field work, Survey plan, survey Errors, Data coding; Editing and Tabulation. Analysis of data, Tools of Analysis.

Unit IV: Testing of hypothesis –**Concept of** hypothesis, Characteristics of hypothesis, Hypotheses formulation, Procedure for hypothesis testing; Use of statistical techniques for testing of hypothesis. Interpretation of data - Techniques of Interpretation.

Unit V: Report writing:-Qualities of good report, Layout of a project report, preparing research reports. Contents of report, Format orders, Steps in report writing, Precautions in research report writing, Research in Commerce - General management, Small business innovation research (SBIR), Research in functional areas – marketing, finance, HR and Production. Software packages SPSS.

BOOKS RECOMMENDED:

1. Zikmund : Business Research Methods, (Thomson Learning Books)
2. Marketing Research, G C Beri third edition (McGraw Hill)
3. Dwivedi – Research Methods in Behaviourial Science (Macmillan)
4. Bennet, Roger : Management Research, ILO, 1993
5. Salkind, Neil J. : Exploring Research, (Prentice – Hall, 1997)
6. P. Madan , Paliwal: Research Methodology, Global vision pub
7. B Kothari, Research Methodology, ADB pub

Pattern of Question Paper

Subject: C-21 :Research methodology : Paper - I

Time : 3 hrs]

[**Max.Marks :** 80

N.B. (i) All questions carry equal marks (16 Marks each)

(i) Attempt all questions

- | | | | |
|-----------------|---|-----------------|------------------|
| Q. 1. A) | - | Unit I | 8 Marks. |
| B) | - | Unit I | 8 Marks. |
| | | OR | |
| C) | - | Unit I | 16 Marks. |
| Q. 2. A) | - | Unit II | 8 Marks. |
| B) | - | Unit II | 8 Marks. |
| | | OR | |
| C) | - | Unit II | 16 Marks. |
| Q. 3. A) | - | Unit III | 8 Marks. |
| B) | - | Unit III | 8 Marks. |
| | | OR | |
| C) | - | Unit III | 16 Marks. |
| Q. 4. A) | - | Unit IV | 8 Marks. |
| B) | - | Unit IV | 8 Marks. |
| | | OR | |
| C) | - | Unit IV | 16 Marks. |
| Q.5. A) | - | Unit V | 8 Marks. |
| B) | - | Unit V | 8 Marks. |
| | | OR | |
| C) | - | Unit V | 16 Marks. |

C-22 :Paper-II: Advanced Cost Accounting Marks : 80

Section A (Theory)

Methods of Cost :- Meaning importance, object scope and limitations of cost accounting. Elements of Cost account. Difference between Cost and Financial account and difference between cost and management accounting. **6 Periods**

- 1) **Cost Audit :** - Statutory Cost Audit, Types, Advantages, Cost Audit in India, Cost Audit Rules, Role of Cost Auditor. **- 4 periods**
- 2) **Cost Control, Cost Reduction, Control System and Reporting :-** Role of Cost Accountant Value analysis, Cost reduction, Control System and Control report. **-5 periods**

Section B (Problem)

- 3) Machine Hour Rate and Labour Hour Rate **- 15 periods**
- 4) Process Accounts :- Abnormal loss and Abnormal gain, Joint Product, equivalent Unit production and inter process profit. **15 periods**
- 5) Variance analysis :- Material, Labour and Overhead Variances **- 15 periods**
- 6) Contract Costing : Profit on Complete and incomplete contract, contract running for more than one year, two to three contracts running simultaneously, contract near to completion.- **15 periods**
- 7) Operating Costing : Transports, Hospitals, Powerhouse costing & Hotel costing . **- 15 periods**

List of Books Recommended For Study of Advanced Cost Accounting -

1. M. N. Arora :- Cost Accounting Principles and practice – Vikas Publishing House Pvt. Ltd. New Delhi
2. S. N Maheshwari : Cost Accounting Theory and problems –ShriMahavir Book Depot, New Delhi
3. V.K. Saxena : Cost Accounting Text Book- Sultan Chand and Sons New Delhi
4. S.P. Iyenger : Cost Accounting Principles and Practice – Sultan Chand and Sons, New Delhi
5. M.C. Shukla – T.S. – Grewal, M.P. Gupta – Cost Accounting – S. Chand , New Delhi
6. R. S. N. Pallai, V Bhagavathi – Cost Accounting – S. Chand, New Delhi
7. B. S. Khanna , I. M. Pandey, G. K. Ahuja, Batra :- Cost Accounting – S. Chand, New Delhi
8. S. M. Shukla :- Cost Accounts (Hindi)
9. I. G. Gupta and Trivedi : - Cost Accounts (Hindi)
10. Nigam R. S. – Advanced Cost Accounting , S. Chand & Company
11. Jain S. P. – Advanced Cost Accounting – Kalyani Publication
12. Gawada, J Made – Advanced Cost Accounting – Himalaya Publication House

Paper Pattern of Paper-II :

C-22 :Advanced Cost Accounting

Time –Three Hours

Marks – 80

N.B. 1) All question carry equal marks

2) Solve any Five question minimum one question should be from each section

Section ‘A’ (Theory)

1) Theory 16 Marks

2) Theory..... 16 Marks

3) Theory 16 Marks

Section ‘B’ (Problem)

4) Problem..... 16 Marks

5) Problem..... 16 Marks

6) Problem..... 16 Marks

7) Problem..... 16 Marks

8) Problem..... 16 Marks

C-23: Paper-III :Co-Operation and Rural Development

Unit – I Co-operation

1. Meaning, Definition, Characteristics objectives, scope, importance of co-operation.
2. Principle of Co-operation optional Principle – Analysis of newly framed revised principle 1995, critical evaluation of Manchester Co-operative principles.
3. Co-operative Movement in India-Origin, development, progress in planning-era achievement and Role of Co-operative movement in Social Economic Development, Effects of Globalisation on Co-operative movement, New challenges before Co-operative movement, Remedies to Co-operative movement, confronting Agricultural co-operation Globalised World and challenges before Agricultural Co-operative in India. Reorient Re-engineer Co-operatives. Maharashtra State Co-operative Act with up to date amendments in connection with agricultural and Rural Development.

Unit – II Co-operative Societies & Banks

Objectives membership, sources of capital generation, structure, functions, Qualitative and Quantitative measures of credit control, monetary policy in rural finance in respect of following societies and Banks :-

I)Agriculture Co-operative society.**II)** Primary credit Co-operative Society. **III)** District Central Co-operative Bank. **IV)** State Co-operative Bank. **V)** Land Development Bank **VI)** National Bank for Agricultural and Rural Development (NABARD) **VII)** Role of commercial Banks in Rural Finance **VIII)** Micro- Finance in India **IX)** Large Agriculture Multipurpose Society for Gramming Rural Development.

Co-Operative Audit – Membership objects, kinds of audit, chief duties of supervisory staff, weakness in supervision. Audit department Administrative. Structure set up of Role & Functions of auditor Role & function of Registrar power & Delegation power of Registrar. Defect in audit system. Audit staff Need for Modern Management Co-operative societies.

Unit – III Rural Development

I)Rural Development – Meaning, Nature, scope, objectives of Rural Development.**II)**Approaches to Rural Development – Community Development Programme, Intensive Agricultural District Programme, Growth Center Strategy, concept of integration-Micro level planning. Gandhian Approach to Rural Development.**III)**Peoples Participation in Rural Development – objectives importance, problem, measures to strengthen. **IV)** Role of Voluntary Agencies, Non-Government Organisation importance Limitations and strengthening voluntary Agencies.**V)**Basic Needs of Rural India – Education, water supply Rural Road, Rural Housing, present position, measures.**VI)**Communication for Rural Development – Importance, Mechanism, problems, Measures.

Unit – IV Rural entrepreneurship –

Rural Marketing – Meaning and concept, objectives, functions, limitations and system of Rural Marketing difficulties in rural Marketing transport, warehousing –

The Political Economy of Rural Development Poverty line – Incidence of Rural Poverty, Salient features of Rural Poverty – Strategic Measures needed.

Rural Unemployment in India – Meaning and concept, Characteristics and incidence of Rural unemployment – Measures needed for employment generation.

Unit -V - Rural Development and Plan :-

Agriculture & Rural Development Plans in recent Years.

Special Schemes and Programme –Nature, Scope, Salient Feature Progress, Target, Achievement, Problems, Strengthening, Nomination Evaluation and measures needed Limitation of following Special Schemes Programme for Employment Generation programme:-

- Crash scheme for Rural Employment.
- Antyodaya 9 – EGS – Food for work programme.
- Rural Landless Employment Guarantee Programme.
- Integrated Rural Development Programme.
- Swarnajayanti Gram Swarozgar Yojana (SGSY)
- Training Rural Youth for Self – Employment.
- Tribal Development Programmes.
- Development of women and children in Rural Areas (DWCRA)/Schemes & Programme
- National Rural Labour Mission (NRLM)

Rural Artisans:-

Rights, conditions, problems and suggestions to improve of rural artisans.

Rural Migration:-

Nature Adverse effects of rural migration measures needed for rural migration.

RECOMMENDED BOOKS:

1. Prasad S. K. - Rural Development concept approach and Strategy New Delhi : up and sons, 2003
2. Khanna, Sulbha & Upna Diwan- Rural Development strategies and planning. New Delhi : Sonali Publications, 2003
3. Acharya, S.S. & N.L. Agrawal - Agriculture Marketing in India New Delhi : Oxford & IBH Hd. 2004
4. Desai, Vasant - Rural Development in India Mumbai : Himalaya publishing House, 2005
5. Chand, Mahesh & V.K. Puri - Regional Planning in India New Delhi : Allied Publishers Limited, 2001
6. C. Venkataiah - NGOs and Rural Development Arise Publishers, New Delhi, 2009
7. Dr. I. Satya Sudaram - Rural Development Himalaya Publication.

Question Paper Pattern

C-23 :Paper-III : Co-Operation and Rural Development

Time – Three Hours

Maximum Marks - 80

Note : 1) All Questions are compulsory

2) All Questions carry equal marks.

Question No. **1** – a) On **unit I** 16 Marks

OR

b) As above

Question No. **2** – a) On **unit II** 16 Marks

OR

b) As above

Question No. **3** – a) On **unit III** 16 Marks

OR

b) As above

Question No. **4** – a) On **unit IV** 16 Marks

OR

b) As above

Question No. **5** – a) On **Unit V** 16 Marks

OR

b) As above

C-24 :Paper-IV : Human Resource Management

Unit-I - Human Factor in Organization: Nature Concept and Significance of Human Resource in the organization. Meaning scope and role of human resource management.image and qualities of HRM Manager. Indian approach Human Resource Management.

Unit-II-Recruitment and selection: Source of recruitment , Recruitment and selection process; methods of recruitment and ; types of tests- principles of testing. interviewing methods and types counseling for selection, placement, promotions and exit. induction and placement : concept of placement – concept and objectives of induction, orientation. induction in Indian industries. Inputs of Induction and orientation programmes.how to make induction effective. Advantages of formal induction and orientation.

Unit-III-Promotions and Transfers : Concept, objectives of promotions and transfers. Distinguishing features of promotions, transfers & up gradation. advantages& significance to organization & employees, promotions & transfers vis-à-vis productivity & efficiency. job operator & process policies & case studies.

Unit-IV- Job Evaluation and Job Design : concept, importance and objectives; methods and procedures. job specifications and job descriptions, job design, approaches and methods. merit rating and performance appraisal: concept of scientific merit rating, methods performance standers and its evaluation. training and development : concept, assessment of training needs, importance , objectives. effectiveness evaluation.

Unit-V- Employee Remuneration and Wage Legislation: Principles and objectives of wage and salary administration employee compensation, rewards, incentives and fringe benefits. Wage level and wage structure. Concept and significance of employee welfare and social security measures. Statutory and voluntary welfare measures in the organization.

Suggested Readings

1. A Text book of Human Resource Management – C. B. Mamoria& S. V. Gankar. Publication - Himalaya Publishing House
2. Personnel and human Resource management - Text & cases, P SubbaRao, Publication - Himalaya Publishing House
3. Human resource Management – P. Jyothi, Publication – Oxford University Press.
4. Human Resource Management , Ninth Edition, R.WayneMondy, Robert M, Noe, Publication- Pearson Education
5. Human Resource and Personnel Management - Text and cases, K. Aswathappa, Publication - McGraw- Hill Publishing co. ltd.

Question Paper Pattern

C-24 :Paper-IV : Human Resource Management

Time – Three Hours

Maximum Marks - 80

Note : 1) All Questions are compulsory

2) All Questions carry equal marks.

Question No. **1** – a) On **unit I** 16 Marks

OR

b) As above

Question No. **2** – a) On **unit II** 16 Marks

OR

b) As above

Question No. **3** – a) On **unit III** 16 Marks

OR

b) As above

Question No. **4** – a) On **unit IV** 16 Marks

OR

b) As above

Question No. **5** – a) On **Unit V** 16 Marks

OR

b) As above

M. Com.Third Semester
C-31 : Paper –I :Advanced Management Accounting

Marks – 80

Section A (Theory)

1. Meaning, objective, Functions, Importance of Management Accounting as tool of managements accounting. **- 5 periods**
Management Accountant Position - Role and Responsibilities.
2. Preparations of Financial Statements, interpretations and analysis. Role of Accountant towards preparations and analysis of Financial statements. **- 7 periods**
Budgetary Controls:- Meaning, advantages & Uses.
3. Managements Information System :- Anatomy of MIS, Characteristics , Implementation of MIS and Limitations. **- 6 periods**
Managements Audit : Concept, Scope and Object of Management Audit.

Section B (Illustrations/Problem)

4. Marginal Costing and its application in decision making. Break Even Analysis **- 12 periods**
5. Ratio Analysis (Including Interpretation) **- 15 periods**
6. Fund Flow Analysis **- 15 Periods**
7. Cash Flow Analysis **- 15 periods**
8. Budgets :- Preparation of Cash, Flexible and Capital Budgets **- 15 periods**

List of Books Recommended For Study of Advanced Management Accounting -

1. Pillai R. S. N. – Management Accounting – S. Chand & Co. Pvt. Ltd.
2. Agrawal N. K. – Managements Accounting – Galgotia Publication
3. Wilson M. – Managements Accountings – Himalaya Publication
4. Singh, Jagwant - Managements Accountings – KitabMahal

5. Rathnam P. V. - Managements Accountings – KitabMahal
6. Sharma R. K. - Managements Accountings – Kalyani Publication
7. Patkar M. G. - Managements Accountings – Fabke Publication
8. Agrawal M. R. Managements Accountings – Garima Publication

Paper Pattern

C- 32 :Advanced Management Accounting

Time : 3 Hours

Marks : 80

N.B. 1) All question carry equal marks

2) Solve any Five question minimum one question should be from each section

Section 'A' (Theory)

- | | |
|-----------------|----------|
| 1) Theory | 16 Marks |
| 2) Theory..... | 16 Marks |
| 3) Theory | 16 Marks |

Section 'B' (Problem)

- | | |
|-----------------|----------|
| 4) Problem..... | 16 Marks |
| 5) Problem..... | 16 Marks |
| 6) Problem..... | 16 Marks |
| 7) Problem..... | 16 Marks |
| 8) Problem..... | 16 Marks |

C- 32 :PAPER – II :Tax Procedure and Practice

Objectives

1. To provide understanding of direct and indirect Taxes and their application to different business situations.
2. To understand basic terms and principles of service tax.
3. To understand basic concept of VAT.

Income tax Act – 1961

Unit-I

- i. Definitions :- Person, Assesses, Income, Previous year, Assessment year, Agricultural Income, Company, Business, Residential Status, Capital Assets, Short term capital Assets.
- ii. Income from Business and Profession
Income from capital gain (Practical problems)

Unit-II

- i. Deduction U/s 80
U/s 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U.
- ii. Deduction of tax at sources (T.D.S.)
Collection of tax at sources (T.C.S.)
Advance payment of tax, interest and penalties.
- iii. Computation of income and tax of Individual, Firm and Company.

Unit-III

- i. Provision for filling of return of Income (including forms of return) sec-139(1),(5)
- ii. Tax Planning :- Meaning of tax planning and management tax evasion and tax avoidance nature and scope of tax planning and management in the corporate sector.

Service Tax and VAT

Unit-IV

- i. Introduction to service tax, Basic terms, CENVAT credit related to service tax.
- ii. Provision related to following taxable services and computation of tax liability.
 - A) Courier
 - B) Construction Services
 - C) Event Management Services
 - D) Advertising agency services
 - E) Architect's services

Unit-V

- i. Basic concept of VAT, objectives and scope of VAT, merits and demerits of VAT.
Brief overview of state level VAT in India.
- ii. Registration procedure and rules of VAT. Audit section 22 and 61.
Penalty and Interest.

Books Recommended

1. Ahuja G.K. and Ravi Gupta :- Systematic Approach to Income tax and Central Sales tax, Bharat law House, New Delhi.
2. Singhanian V.K. :- Direct taxes :- Law and Practice, Taxman's publication, Delhi.
3. Jain K.C., Gour V.P., Narang D.B. :- Direct taxes Kalyani Publishers, Delhi.
4. Jain Dr. V.K. :- Income tax for beginners – Seth publishers, Mumbai.
5. Goyal Dr. S.P. :- Direct tax planning & Management
6. Datey V.S. :- Indirect taxes Law and practice, Taxman, New Delhi, customs and excise law Time :- various issues.
7. Sonagaonkar Dr. Shripad, Sontakke Dr. Ravindra, Patil Dr. Milind :- Auditing and Income tax – Himalaya publishing House, Nagpur.
8. Uppade Dr. V. and Shende Dr. A.K. :- Direct taxes – Anuradha publication, Nagpur.

Pattern of Question Paper for

Subject:-C- 32 : Tax procedure and practice: Paper –II,

Time : 3 hrs]

[Max.Marks : 80

N.B. (i) All questions carry equal marks (16 Marks each)

(i) Attempt all questions

Q.1. A) Theory

B) Theory

Or

Unit – I

16 Marks

C) Problem

D) Problem

Q.2. A) Problem

Or

Unit – II

16 Marks

B) Problem

Q.3. A) Theory

Or

Unit – III

16 Marks

B) Theory

Q.4. A) Theory

Or

Unit – IV

16 Marks

B) Problem

Q.5. A) Theory

Or

Unit – V

16 Marks

B) Theory

C-33 :PAPER III :COMPUTER APPLICATION IN COMMERCE

1. Computer Hardware:- computer system as information processing system, types of computer systems, Block diagram of computer, CPU, input devices, output devices, storage devices, configuration of hardware devices, CPU, RAM, ROM and secondary storage devices, other peripherals used with PC; Factors influencing PC performance; PC as a virtual office. Virus, types of viruses, antivirus utilities.
2. Computer Software :- Operating Systems, System Software needs, Types of Operating System Batch processing, Real time processing , Multitasking, Multiprogramming, Multiprocessing, application software's, programming languages; features of DOS; Windows operating system, print manager, control panel& settings. Types of file organization, types of files.
3. Networking:- Network topology, Local Area Networks (LAN) and Wide Area Networks (WAN); E-mail; internet technologies, access devices, concept of a world wide web and internet browser; search engines.
Internet Services and Applications, Web Services, E-Learning, Web Information Systems. Web Based Software, Agent-Oriented Computing, E-Business, E-Governance, M-Commerce.
4. Introduction to MS-Office- Word Processing – introduction and working with MS-word in MS-Office; word basic commands; Formatting – text and documents; Sorting and tables; Working with graphics; introduction to mail-merge.
Spread Sheets – working with EXCEL – formatting functions, chart features; working with graphics in Excel; Using worksheets as database in accounting, marketing, finance and personnel areas.
Power-Point – Basics, creating presentations the easy way; working with graphics in Power Point; Show time, sound effects and animation effects.
5. Introduction to E-Commerce – Meaning and concept; Historical Development, Electronic commerce versus traditional commerce; Media convergence; E-commerce and E-business; Channels of E-commerce; Business application of E-Commerce; Need of E-commerce, E-commerce as an electronic trading system- special features.
Multi-Media - Concept and role of multimedia; Multi-media technologies; digital video and customer communication; video conferencing and marketing.

BOOKS RECOMMENDED:

1. I.T. today (encyclopedia) by s. jaiswal (test book)
2. Computer today by donald senders
3. Computer fundamentals by p. k. sinha
4. Office automation by k.k.bajaj (macmilan)
5. Business on the net an introduction to the whats and hows of e-commerce by k. n. agarwala& others (macmilan)
6. Information technology by s.b. kishor (dasganuprakashan)
7. Computer Applications in Management – UshaDahiya,SapnaNagpal(Taxmann's pub)
8. Information Technology - Dr. SushilaMadan (Taxmann's)
9. BhushanDiwan – E-Commerce – S. Chand & Co.
10. Fundamentals of Computers – ITL Education Solutions Ltd. (Pearson)

Pattern of Question Paper

Subjects:- C-33 :Paper –III : Computer application in commerce

Time : 3 hrs]

[Max.Marks : 80

N.B. (i) All questions carry equal marks (16 Marks each)

(i) Attempt all questions

Q. 1. A)	-	Unit I	8 Marks.
B)	-	Unit I	8 Marks.
		OR	
C)	-	Unit I	16 Marks.
Q. 2. A)	-	Unit II	8 Marks.
B)	-	Unit II	8 Marks.
		OR	
C)	-	Unit II	16 Marks.
Q. 3. A)	-	Unit III	8 Marks.
B)	-	Unit III	8 Marks.
		OR	
C)	-	Unit III	16 Marks.
Q. 4. A)	-	Unit IV	8 Marks.
B)	-	Unit IV	8 Marks.
		OR	
C)	-	Unit IV	16 Marks.
Q.5. A)	-	Unit V	8 Marks.
B)	-	Unit V	8 Marks.
		OR	
C)	-	Unit V	16 Marks.

C- 34 :PAPER-IV : SERVICE SECTOR MANAGEMENT

UNIT I

Introduction to Service Sector Management

Nature, Scope & Trends; Importance of service sector in current scenario; The concept of service, characteristics of services, classification of services. Forms of Service Sector and Their Management Aviation Industry, Transportation Industry, Hospital Management, Housing and Construction, Hospitality, BPO, KPO Industry and their management and benefits to modern business. Importance of these service sectors in day to day life. Changing face of these service sectors with technological advancements.

UNIT II

IT and ITES sector

Overview of IT industry and its trends, role and importance of ITES, Innovations in IT. Important contributions of IT sector to services industry. Challenges and opportunity in ITES sector. Future of IT industry in India.

Banking and Insurance sector.

Importance of Banking and Insurance Industry in services sector, challenges and opportunities in financial sectors like banking, insurance and AMC's. The users of Banking services, the behavioral profiles of users. Challenges faced by Insurance companies after LPG. Users of insurance services and their behavioral profiles, role of IRDA . Journey of financial service sector from PSU's to Private companies.

UNIT III

Services Quality Management

Development of Quality Management in services sector, Customer Service, Customer focused marketing. The Marketing Concept. Logistics as a Core Strategic Competency, Customer Service Capability, Availability, Operational Performance, Reliability, Value added services, Customer-Focused Services, Promotion-Focused Services, Manufacturing-Focused Services, Time-Focused Services. Basic Service Customer Satisfaction, Cost-Effectiveness, Market Access . Market Extension, Market Creation.

UNIT IV

Distribution, Planning and managing service delivery

Challenges in distribution of services, advertising and sales promotion in service industry creating delivery systems in price, cyberspace and time. The physical evidence of the service space. Relationship Marketing. The nature of Service Consumption. Understanding customer's needs and Expectations. Monitoring & measuring customer satisfaction

UNIT V

Economies of service sector

Employment generation in services sector and its contribution to GDP. Methods and sources of Revenue generation. Utilization of funds in different services sector. Requirement of finances in service sector. Utilization of financial resources in services sector. Government's reforms in various services sector.

Books Recommended:

1. Service Sector Management – Sanjay Patnakar – Himalaya
2. Managing Services – Christopher H. Lovelock
3. Total Quality Management: JE Ross
4. Total Quality Management: DH Besterfield, CB Michna: Prentice Hall
5. Services Marketing; Ravi Shankar
6. Services Marketing; S M Jha; Himalaya Publishing House.
7. Strategic services Management; Boyle.
8. services marketing and Management: Balaji A.H. wheeler.

M.Com.Fourth Semester

C- 41 :Paper-I : Statistical Techniques

Marks - 80

Total No. of teaching days allotted to the first semester are 90 (i.e. 15 weeks) For the convenience No. of periods and chapters that may be covered are given below as guidelines.

Objective : The Objective of the Course is to make the students learn the applications of statistical tools and technique for decision making.

Section A(Theory)

1. Statistical decision :- decision environment – Decision Making Under risk and certainty and utility theory. **- 5 Periods**
2. Statistical quality control : Causes Variations in quality characteristics types of quality controls charts, production controls acceptance sampling. **- 5 Periods**
3. Analysis of time series, components importance, measurement of trend, the graphical method semi average method and moving average method. **- 5 Periods**

Section B (Problem)

4. Correlation Analysis and Regression analysis **- 15 Periods**
5. Interpolation and Extrapolation :- New torsi Method, Binomial method and Langrage's method. **- 15 Periods**
6. Association of Attributes consistency of data, Two and three attributes analysis of Variances F test. **- 15 Periods**
7. Probability : Laws of probability, simple and compound probabilities, permutation and combination. **- 15 Periods**
8. Sampling and test of significance :- Large and small samples, Test of significance : Chi square test 'T' test and Z test . **- 15 periods**

List of Reference Books:-

1. Fundamentals of statistics : D. N. Elhance&VeenaElhance
2. Statistics : V. K. Kapoor – S. Chand & Sons
3. Statistics : B. New Gupta – SahityaBhavan Agra
4. Statistics Methods : S.P. Gupta – S. Chand & Sons
5. Fundamental of Statistics : S. C. Gupta – Himalaya Publishing House
6. Business Mathematics & Statistics : NEWK Nag & S.C. Chanda – Kalyani Publishers
7. Problem in statistics : Y. R. Mahajan - Pimpalpure Published Nagpur
8. Introduction of Business and Economics Statistics
Staunton and clerk – D. B. Taraporewala& Sons Bombay.

Paper Pattern :Statistical Techniques

Time –Three Hours

Marks – 80

N.B. 1) All question carry equal marks

2) Solve any Five question minimum one question should be from each section

Section 'A' (Theory)

- | | |
|-----------------|----------|
| 1) Theory | 16 Marks |
| 2) Theory..... | 16 Marks |
| 3) Theory | 16 Marks |

Section 'B' (Problem)

- | | |
|-----------------|----------|
| 4) Problem..... | 16 Marks |
| 5) Problem..... | 16 Marks |
| 6) Problem..... | 16 Marks |
| 7) Problem..... | 16 Marks |
| 8) Problem..... | 16 Marks |

C -42 :Paper-II : International Business Environment

Total Marks :- 80

Objectives: This Course develops ability to understand and scan business environment in order to analyse opportunities and take decisions under uncertainty.

Unit – I - Theoretical framework of Business Environment: Meaning, Relevance, Nature Dimensions, Types and Importance of International Business.
Levels of Environment, internal and external Environment.

Economic Environment of Business: Nature Significance and elements of economic Environment; Economic systems and Business Environment; gap Government policies Industrial policy, fiscal policy, monetary policy, Public Sector and Economic development; Development banks and relevance to Indian business; Economic reforms, liberalisation and structural adjustment programmes.

Unit – II - Demographic Environment: Population size, falling birth rate and changing age structure, migration and ethnic aspects.

Political and Legal Environment a Business: Critical elements of political environment; Government and business; changing dimensions of legal environment in India; MRTP Act, FEMA and licensing policy; Consumer Protection Act.

Socio-cultural Environment: Critical elements of political environment; Social institutions and systems; social values and attitudes; social groups; Middle class; Dualism in Indian Society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; social responsibility of business; consumerism in India.

Unit – III - International economic cooperation and agreements :- Regional economic integration : Types of Integration, theory of customs union, European Union, India-EU trade, the Euro, other regional groupings, economic integration. South –south co-operation SAARC;SAPTA; Indo-Lanka free trade agreement. International commodity agreements, quota agreements buffer stock agreements cartels; bilateral/multilateral contacts.GPS and GSTP.

International Economic Institutions :-International monetary fund, World Bank, World Trade Organisation. Objective, Functions, Roleguiding principles; lending programmes; international Development association; World Bank assistance to India; an evaluation of IMF-World Bank; international finance corporation.
Asian Development Bank; UNCTAD; UNIDO; International Trade Center.

Unit – IV - International Trade and Investment Theories :-comparative cost theory; factor endowment theory; complementary trade theories-Stoper-Samuelson theorem;

Theory of Capital Movements; Market Imperfections Theory; Internalization Theory; Appropriability Theory; Location Specific Advantage Theory;

Government Influence on Trade :- protectionism: tariff barriers; non-tariff barriers (NTBs); state trading; Exim Policy; regulation of foreign trade; export promotion; EPZs EOUs, TPs & SEZs; export houses and trading houses; an evaluation.

Trade in Merchandise :- Growth of international trade; distribution of global trade; composition of global trade; global trade and developing countries. Countertrade, Forms of countertrade; growth of countertrade; drawbacks. Trade in Services-Growing importance of services; major service traders; restrictions;

UNIT - V - Globalization And International Investments: - Meaning and dimensions, Features and factors favouring of Globalization, New markets; new actors; new rules and norms; new (faster and cheaper) tools of communication. Stages of Globalization, Essential Conditions for Globalization, Foreign Market Entry Strategies, Exporting; licensing and franchising, pros and cons of Globalization Social issues in International Business, Business ethics; Social Audit, social responsibility of business; environmental issues, Types of Foreign Investment, Significance of Foreign Investment, FDI and production linkages; trade and investment. Factors Affecting International Investment Host Country economic determinants. Growth Dispersion of FDI, Cross-border the new policy; FII investments Euro/ADR issues, mergers and acquisition's Foreign Investment by Indian companies.

RECOMMENDED BOOKS:

1. International Business Environment by Francis Cherunilam – Himalaya Publishing House.
2. The International Business Environment by Anant K. Sundaram/J.Stewart Black-Prentice Hall.
3. International Business K. Aswathappa M cgraw hill education.
4. International Business environments and Operations John D Daniel, Lee H Radebaugh, Daniel P Sullivan-Pearson Education,
5. Dynamics of Successful International Business Negotiations by Robert T. Moran, William G. Stripp – JAICOV
6. The international Environment of Business by Gerald M. Meier – Oxford Press, 2006

Question Paper Pattern

Paper-II :International Business Environment

Time – Three Hours

Maximum Marks - 80

Note : 1) All Questions are compulsory

2) All Questions carry equal marks.

Question No. **1** – a) On **unit I** 16 Marks

OR

b) As above

Question No. **2** – a) On **unit II** 16 Marks

OR

b) As above

Question No. **3** – a) On **unit III** 16 Marks

OR

b) As above

Question No. **4** – a) On **unit IV** 16 Marks

OR

b) As above

Question No. **5** – a) On **Unit V** 16 Marks

OR

b) As above

C -43 : PAPER- III : ENTREPRENEURIAL DEVELOPMENT

UNIT 1.

Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management. Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy.. Entrepreneurship - Creativity and Innovation, Relationship with the Economic Development, Barriers to Entrepreneurship (Factors affecting Growth of Entrepreneurship), , Women Entrepreneurship, social Entrepreneurship,

UNIT 2.

Entrepreneurship Trends - Types of Entrepreneurship, Career Planning, Choice of Entrepreneurship as a Career,. Opportunity scouting and idea generation: role of creativity & innovation and business research. Sources of business ideas. Entrepreneurial opportunities in contemporary business environment. Developing Entrepreneurial Potential, Business Ideas Generation Process, Evaluation of Business Idea. Business Plan - The ED Cycle, Building the Business Plan, Venturing an Enterprise, Financial Considerations (Cash Flow Management, Financial Plan, Business Plan). Cases from Indian Industries

UNIT 3.

Entrepreneurship in India - Entrepreneurship Development in India: Issues and Opportunities, Small-Scale Sector in India, The NGO Factor in EDP-INDIA Corporate Social Responsibility (CSR): NGO's in India, Social Responsibility of Entrepreneurs, CSR. Entrepreneurial behaviour -, Socio- psychological factors influencing entrepreneurship development.

UNIT 4.

The concept and issues in small business marketing.. The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers. The Industry and Ancillarization Entrepreneurship & Industry, Ancillarization, Ancillarization in India, Ancillaries & Industrial Development, Ancillary Opportunities in different Economic Sectors: Agro Industries, Logistics, BPO, Banking and Finance, Sub-contracting System, Supplier Organization Network Global Aspect of Entrepreneurship.

UNIT 5.

Financial incentives - Backward area benefits, Schemes for educated unemployed, Fiscal incentives, Procurement of industrial equipment, marketing support. Government Policy packages, MSME, SIDO, NSIC, Government Financial Institutions, Business incubators and facilitators. Various forms of business organization- sole proprietary, partnership, private and public Ltd. Companies.

BOOKS RECOMMENDED

- Entrepreneurship 6 th edition. Robert D Hisrich , Tata McGraw-Hill.
- Kuratko- Entrepreneurship – A Contemporary Approach, (Thomson Learning Books)
- Chary – Business Gurus speaks (Macmillan)
- S.S. Khanka – Entrepreneurial Development (S. Chand & Co.)
- Brandt, Steven C., The 10 Commandments for Building a Growth Company, Third Edition, Macmillan Business Books, Delhi, 1977
- Bhide, Amar V., The Origin and Evolution of New Businesses, Oxford University Press, New York, 2000.
- Desai, Vasant, Small Scale Enterprises Vols. 1-12, Mumbai, Himalaya Publishing House. (Latest edition).
- Dollinger, Mare J., Entrepreneurship: Strategies and Resources, Illinois, Irwin, 1955.
- Holt, David H., Entrepreneurship: New Venture Creation, Prentice-Hall of India, New Delhi, latest Edition.
- Panda, ShibaCharan, Entrepreneurship Development, New Delhi, Anmol Publications. (Latest Editions)
- Patel, V. G., The Seven Business Crises and How to Beat Them, Tata-McGraw, New Delhi, 1995.
- SIDBI Report on Small Scale Industries Sector (Latest Editions)
- Taneja, Satish and Gupta, S.L. Entrepreneurship Development-New Venture Creating, Galgotia Publishing House, New Delhi, Latest Edition
- Verma, J.C., and Gurpal Singh, Small Business and Industry-A Handbook for Entrepreneurs, New Delhi, Sage, 2002 Vesper, Karlsh, New Venture Strategies, (Revised Edition), New Jersey, Prentice- Hall, 1990.

Question Paper Pattern

C -43 : PAPER- III : ENTREPRENEURIAL DEVELOPMENT

Time – Three Hours

Maximum Marks - 80

Note : 1) All Questions are compulsory

2) All Questions carry equal marks.

Question No. **1** – a) On **unit I** 16 Marks

OR

b) As above

Question No. **2** – a) On **unit II** 16 Marks

OR

b) As above

Question No. **3** – a) On **unit III** 16 Marks

OR

b) As above

Question No. **4** – a) On **unit IV** 16 Marks

OR

b) As above

Question No. **5** – a) On **Unit V** 16 Marks

OR

b) As above