



Estd: 1962

NAAC 'A' Grade

MHRD-NIRF-28th Rank

SHIVAJI UNIVERSITY, KOLHAPUR-416 004. MAHARASHTRA

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शिवाजी विद्यापीठ, कोल्हापूर - ४१६ ००४. महाराष्ट्र

दुरध्वनी: (ईपीएबीएक्स) २६०९००० (अभ्यास मंडळे विभाग- २६०९०९४)

फॅक्स : ००९१-०२३१-२६९१५३३ व २६९२३३३.

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Ref.No./SU/BOS/Commerce /M.Com/58

Date :-15-07-2017

The Director, Department of Commerce (M.Com) Shivaji University, Kolhapur	The Principal, All Affiliated Concerened Colleges (M.Com.) Shivaji University, Kolhapur
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Sub:-Regarding revised Syllabi, Nature of Question Paper and Equivalence of M.Com. Part-II (Sem-III & IV) (CBCS) under the Faculty of Commerce.

Sir/Madam,

With reference to the subject mentioned above, I am directed to inform you that the university authorities have accepted and granted approval to the Syllabi, Nature of Question Paper & Equivalence of M.Com. Part-II (Sem-III & IV) (CBCS) under the Faculty of Commerce.

This syllabi will be implemented from the academic year 2017-18 (i.e. from June 2017) onwards. A soft copy containing the syllabus is enclosed herewith. This said syllabi is also available on university website www.unishivaji.ac.in.

The question papers on the pre-revised syllabi of above mentioned Course will be set for the examinations to be held in Oct/November 2017 & March/April 2018. These chances are available for repeater students, if any.

You are, therefore requested to bring this to the notice of all students and teachers concerned.

Thanking you,

Yours faithfully,

Dy. Registrar

Copy to:-

- 1 Co-ordinator, Faculty of Commerce
 - 2 Chairman, Co-ordinating Committee in 1. Commerce
2. Accountancy
3. Bus. Management
4. Bus. Economics
 - 3 Appointment Section
 - 4 O.E.II Section
 - 5 Affiliation Section (P.G.)
 - 6 Computer Centre
 - 7 P.G. Admission
 - 8 Meeting Section
- } For information



Shivaji University, Kolhapur
Revised Syllabus for Master of Commerce
M.Com. Part-II
Sem-III & Sem-IV
(Choice Based Credit System)
 Introduced from June 2017 and Onwards

Sr. No.	Semester III	Sr. No.	Semester IV
	Compulsory Paper		Compulsory Paper
1	Paper-I Management Accountancy	25	Paper-II Management Accountancy
2	Paper-I Business Finance	26	Paper-II Business Finance
	Special Groups		Special Groups
3	Gr. a: Paper-V Advanced Accountancy (Cost Accounting)	27	Gr. a: Paper-VII Advanced Accountancy (Financial Management)
4	Gr. a: Paper-VI Research Methodology and Project Work (Advanced Accountancy)	28	Gr. a: Paper-VIII Research Methodology and Project Work (Advanced Accountancy)
5	Gr. b: Paper-V Advanced Costing (Financial Management)	29	Gr. b: Paper-VII Advanced Costing (Financial Management)
6	Gr. b: Paper-VI Research Methodology and Project Work (Advanced Costing)	30	Gr. b: Paper-VIII Research Methodology and Project Work (Advanced Costing)
7	Gr. c: Paper-V Taxation	31	Gr. c: Paper-VII Taxation
8	Gr. c: Paper-VI Research Methodology and Project Work (Taxation)	32	Gr. c: Paper-VIII Research Methodology and Project Work (Taxation)
9	Gr. d: Paper-V Advanced Banking and Financial System (Modern Banking)	33	Gr. d: Paper-VII Advanced Banking and Financial System (Modern Banking)
10	Gr. d: Paper-VI Research Methodology and Project Work (Advanced Banking and Financial System Bank Management)	34	Gr. d: Paper-VIII Research Methodology and Project Work (Advanced Banking and Financial System Bank Management)
11	Gr. e: Paper-V Cooperation and Rural Development (Cooperative Structure in India)	35	Gr. e: Paper-VII Cooperation and Rural Development (Cooperative Structure in India)
12	Gr. e: Paper-VI Research Methodology and Project Work (Co-Operation & Rural Development –Rural Economy of India)	36	Gr. e: Paper-VIII Research Methodology and Project Work (Co-Operation & Rural Development – Rural Economy of India)

13	Gr. f: Paper-V Business Administration (Application of Management in International Business)	37	Gr. f: Paper-VII Business Administration (Application of Management in International Business)
14	Gr. f: Paper-VI Research Methodology and Project Work (Business Administration –Functional Areas of Management)	38	Gr. e: Paper-VIII Research Methodology and Project Work (Business Administration-Introduction to Business Administration)
15	Gr. g: Paper-V Secretarial Practice (Company Administration)	39	Gr. g: Paper-VII Secretarial Practice (Secretarial Audit and Investigation)
16	Gr. g: Paper-VI Research Methodology and Project Work (Secretarial Practice-Business Correspondence)	40	Gr. g: Paper-VIII Research Methodology and Project Work (Secretarial Practice-Business Correspondence)
17	Gr. h: Paper-V Small Business And Entrepreneurship Management	41	Gr. h: Paper-VII Small Business And Entrepreneurship Management
18	Gr. h: Paper-VI Research Methodology and Project Work (Small Business & Entrepreneurship Management-Management of small scale Industry)	42	Gr. h: Paper-VIII Research Methodology and Project Work (Small Business & Entrepreneurship Management-Management of small scale Industry)
19	Gr. i: Paper-V Organized Markets and Transportation	43	Gr. i: Paper-VII Organized Markets and Transportation
20	Gr. i: Paper-VI Research Methodology and Project Work (Organized Markets and Transportation-Transport)	44	Gr. i: Paper-VIII Research Methodology and Project Work (Organized Markets and Transportation-Transport)
21	Gr. j: Paper-V Insurance (General Insurance)	45	Gr. j: Paper-VII Insurance (General Insurance)
22	Gr. j: Paper-VI Research Methodology and Project Work (Insurance-Principle & Practice of Life & Health Insurance)	46	Gr. j: Paper-VIII Research Methodology and Project Work (Insurance-Principle & Practice of Life & Health Insurance)
23	Gr. k: Paper-V Advanced Statistics (Industrial Statistics)	47	Gr. k: Paper-VII Advanced Statistics (Demography and Index Number)
24	Gr. k: Paper-VI Advanced Statistics Research Methodology and Project Work (Advanced Statistics – Design of Experiments And Sampling Techniques)	48	Gr. k: Paper-VIII Advanced Statistics Research Methodology and Project Work (Advanced Statistics – Design of Experiments And Sampling Techniques)

M.Com. Part-II (CBCS)
Semester – III
Compulsory Paper
Paper I
Management Accounting

Objective: To understand the application of accounting techniques for management.

Course Input:

Unit - I: Introduction-

Meaning of Management Accounting, Nature, Role of Management accounting in decision making, Management accounting vs Financial accounting, Tools and techniques of management accounting.

(10 Lectures)

Unit - II: Financial Statement – Meaning and Types of Financial Statements. Analysis of financial statement Comparative Statement Analysis, Common size Statement Analysis, Trend Analysis and Ratio Analysis Classification of Ratios advantages and limitations of accounting ratios.

Unit - III: Working Capital

Meaning Significance and determinants of working capital, operating cycle, Type of working capital, Estimation of working capital.

(15 Lectures)

Unit - IV: Funds flow Statement & Case flow Statement:-

- a) Meaning of Fund and Funds Flow Statement, Identifying of flow of funds, Preparation of Funds Flow Statement.
- b) Meaning of Cash Flow Statement Cash and cash equivalents , Preparation of Cash Flow Statement. (AS-3)
- c) Difference between Funds Flow Statement and Cash Flow Statement.

Reference Books

1. Khan M.Y. and Jain P.K. Management accounting, Tata McGraw Hill, New Delhi
2. Charles T.Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi.
3. Horngren, Charles T. George Foster and Shrikant M. Daliar : Cost Accounting : A Managerial Emphasis, Prentice Hall, Delhi
4. Pandey I. M. Management Accounting, Vani Publication, Delhi. ‘
5. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting, Profit Planning and control, Prentice Hall, New Delhi.
6. Manmohan & Goyal : Principles of Management Accounting
7. Maheshwari: Principles of Management Accounting
8. Robert Anthony and Vijay Govindrajana - Management Control System

Distribution of Marks –

1. **Theory** : **32 Marks.**
2. **Practical Problem** : **48 Marks.**

Nature of Question Paper for
Management Accounting Paper I & II

Instruction :-

1. **Question No.1 & Q. No.2 are Compulsory.**
2. **Attempt any Three Question from Q. No.3 to 6.**

Q. No.1.	a) Choose correct Alternative	8 Marks
	b) Fill in the Blanks	4 Marks
	c) State True or False	4 Marks
Q. No.2.	(A) Broad Question	8 Marks
	(B) Broad Question	8 Marks
OR		
Short Notes (Any Four out of Six)		
Q. No.3.	Problem	16 Marks
Q. No.4.	Problem	16 Marks
Q. No.5.	Problem	16 Marks
Q. No.6.	Problem	16 Marks

M.Com. –Part-II (CBCS)
Semester-III
(Compulsory Paper)
Paper-I
Business Finance

(Credits: 04)

Objectives:

- 1) To create awareness among the students about finance function and general principles of business finance.
- 2) To acquaint the students with various sources of finance.

Unit-I: Environment of Business Finance:

A) Business Finance and Financial goal: Concept, scope and significance of Business Finance, **Financial goal:** Profit Maximization Vs Wealth Maximization, Relationship of finance with other areas of management

B) Finance Functions:-Managerial Functions- Investment decision, Finance decision, Dividend decision and liquidity decision and Routine Functions.

C) Capitalization: Concept and theories of Capitalization. **Over-capitalization and Under-capitalization:** Concept, symptoms, causes, effects and remedies.

(15hours)

Unit- II: Capital Structure:

A) Capital Structure: Meaning and cardinal principles of Capital Structure: Cost, Risk, Control, Flexibility and Timing

B) Factors influencing the capital structure

C) Trading on Equity (15 hours)

Unit-III: Sources of Finance:

A) Equity Shares, Sweat Shares, Employee's Stock Option (ESOP), Equity Shares with differential rights, Preference Shares, Debentures and Term Loans: Meaning, characteristics, merits, demerits and legal provisions,

B) Venture Capital: Concept, process, merits and demerits

C) Lease Finance: Concept, parties, mechanism and types

D) Project Finance: Concept, features and main parties (15 hours)

Unit-IV: Working Capital Management:

- A) **Working Capital:** Concept, types and significance. Factors determining working capital requirements
- B) **Sources of Working Capital:** Accruals, trade credit, commercial banks, public deposits, inter-corporate-deposits, short-term loans from financial institutions, commercial paper (CP) and factoring
- C) **Working Capital Management:** Management of Cash, Liquidity, Receivables and Inventory (15 hours)

Books Recommended:

- 1) Financial Management-Rajiv Shrivastava and Anil Misra, Oxford University Press, New Delhi
- 2) Financial Management- Dr. Anil Kumar Dhagat, Kognet Learning Solutions Inc. ,Dreamtech Press , New Delhi
- 3) Finance Finance-Finance for Non-finance Executives, Prasanna Chandra, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- 4) Essentials of Business Finance- Dr. R.M. Shrivastav
- 5) Corporation Finance- S.C. Kuchhal
- 7) Corporate Finance Policy- Guthmann and Dougall
- 8) Readings in Indian Financial Services- Digvijay
- 9) Corporate Finance- Brealey, Richard A. & Steward C Myers
- 10) Financial Services in India- M.A. Kohok
- 11) Financial ManagementTaxmann-Ravi M. Kishore, Allied Services Pvt. Ltd. New Delhi.
- 12) Financial Management -PrassannaChandra, TMH, New Delhi
- 13) Financial Institutions and Markets -Bhole L.M., TMH, N. Delhi.

(Recent editions of the above books may be referred)

**Nature of Question paper
(For Semester III and IV)**

Total Marks: 80

Instructions: 1) Q. No. 1 and 2 are *compulsory*

2) Attempt *any three questions* from Q. No. 3 to 6

3) *Figures to the right indicate full marks*

Q.1: A) Multiple Choice Questions	8 marks
B) Fill in the Blanks	4 marks
C) State 'True' or 'False'	4 marks
Q.2: Short Answers. (Any Two out of Three)	16 marks
Q.3: Long answer	16 marks
Q.4: Long Answer	16 marks
Q.5: Long Answer	16 marks
Q.6: Short Notes (Any Two out of Three)	16 marks

M. Com. Part-II(CBCS)

Semester - III

Group a:– Paper V

Advanced Accountancy

(Cost Accounting)

Objective :-

- i) To gain the understanding of costing concepts.
- ii) To acquaint the students with Cost Accounting procedure and Techniques.

Unit - I: Introduction and Elements of Cost-

Meaning, scope and objective of cost accounting, Elements of Cost-
Classification of Cost Unit, cost centre, preparation of Cost sheet and Quotation.

15

Unit - II: Cost Accounting of Material , Labor and Overheads.

- (a) Methods of pricing the issue of materials-LIFO, FIFO, Simple Average, Weighted Average, Levels of Stock, Economic order Quantity (EOQ)
- (b) Methods of wages - Time Basis, Piece Basis (Theory only) Labor Turnover. (Theory)
- (c) Classification, allocation absorption and apportionment of overheads. (Theory)

15

Unit - III: Methods of Costing -Contract Costing, Operating Costing, Process Costing, including equivalent production

15

Unit - IV: (a) Reconciliation of cost and Financial Accounts.

- (b) Integral System of Accounting.

15

Reference Books

1. Cost Accounting –B K Bhar
2. Cost Accounting – Jain and Narang
3. Cost Accounting - S N Maheshwari
4. Cost Accounting (Problems & Solutions) – Khanna, Pamdey, Arora and Ahuja.
5. Cost Accounting – Shukla, Grewal & Gupta

Distribution of Marks –

1. **Theory** : **32 Marks.**
2. **Practical Problem** : **48 Marks.**

80 Marks

Nature of Question Paper Advanced Accountancy Paper V & VII

Instruction :-

Q. No.1 & Q. No.2 are Compulsory.

Attempt any Three Question from Q. No.3 to 6.

Q. No.1.	a) Choose correct Alternative	8 Marks	
	b) Fill in the Blanks	4 Marks	
	c) State True or False	4 Marks	16 Marks
Q. No.2.	(A) Write short Answer		
	(Any two out of three)		16 Marks
Q. No.3.	Problem		16 Marks
Q. No.4.	Problem		16 Marks
Q. No.5.	Problem		16 Marks
Q. No.6.	Problem		16 Marks

M.Com. Part-II (CBCS)
Semester - III

Group : b Paper V
Advanced Costing
(Financial Management)

- Objective-** 1. To gain understanding of financial management concepts.
2. To acquaint the students with financial management techniques.

Unit I: Introduction To Financial Management-

Introduction- Meaning- Importance of financial management, Financial Goals, Profit Maximization v/s Wealth Maximization.

(15 Hours)

Unit II: Capital Budgeting:

Nature of capital investment decisions. Investment Evaluation Criteria – NPV, IRR, Profitability Index, Payback Period, Accounting Rate of Return, NPV and IRR Comparison – Capital Rationing , Risk Analysis in Capital Budgeting.

(15 Hours)

Unit III : Working Capital:

Meaning, Significance and types of working capital- Financing of working capital requirements – Financing of working capital- Sources and application of working capital- Importance of certificate of deposits and Inter corporate deposits in working capital financing.

(15 Hours)

Unit IV: Capital Structure decisions:

Net Income Approach, Net operating Approach, Traditional Approach and Modigliani – miller Approach, Leavened – Financial, Operating and combined, EBIT- EPS Analysis.

Reference Books:

1. Cost Accounting: Jain & Narang
2. Cost Accounting: Meshwari S. N.
3. Cost Accounting: Khanna Panday Ahuja
4. Cost Accounting: M. C. Shukla
T. S. Grewal
M. P. Gupta
5. Financial Management: Khan & Jain M. N.
6. Financial Management: Prasanna Chandra.

7. Reference Books:

8.

Financial organization and management of business.	Gerstenberg, C. W.	25.00	Asia Publishing House , London , New York.
Financial management and policy.	Van Horne , J. C.	89.62	Princeton, New-Jersey.
Financial intermediaries in India.	Joshi, M. S.	0.00	P. C. Manaktala & Soms , Pvt Lvt Bombay
Financial Management, an analytical and conceptual approach.	Kuchhal, S. C.	35.00	Chaitanya Pullishing House, Allahbad
Finance & analysis of capital projects.	Merrett, A. J.	40.50	Longamans Green Co; Ltd. London
Financial analysis for Business Decisions.	Singh, R.	30.00	Allied Publishers Pvt. Ltd. Bombay
Financial accounting, an introduction.	Bierman, H.	37.12	Maemillan co; Collier-maemillan , London.
Financial Management, an analytical and conceptual approach.	Kuchhal, S. C.	35.00	Chaitanya Pullishing House, Allahbad
Financial management and Policy.	Mayer, R. R.	82.12	Magraw- Hall Publication co. Londen
Financial management and policy.	Van Horne , J. C.	89.62	Princeton, New-Jersey.
Financial Management and Policy.	Srivastava, R. M.	550.00	Himalaya Books . Pvt. Ltd, Mumbai.

Nature of Question Paper

Advanced Costing

Paper V & VII

Instructions: 1) Que. No. 1 & 2 are Compulsory.

2) Attempt any Three questions from Que. No. 3 to 6

Que:- 1: (A) Chose the correct alternative given below: -----08 Marks

(B) Fill in the blanks -----04 Marks

(C) True OR False ----- 04 Marks

(16 marks)

Que.- 2: Short Note (Any TWO out of THREE) -16 Marks

Que:- 3: Problem -----16 Marks

Que:- 4: Problem -----16 Marks

Que:- 5: Problem -----16 Marks

Que:- 6: Problem -----16 Marks

M. Com. Part-II (CBCS)

Semester - III

Group C:– Paper V

Taxation

(Goods and Service Tax Act. 2016)

Objective :-

- i) To impart basic knowledge of some of the important sections of GST.

Unit -I: GST-Meaning & definition- Scope of supply- Preliminary- Levy & collection of central/ state goods & services tax- Exemption from tax composition levy- Taxable person (Sec-10)- Power to grant exemption from tax. (15 Hours)

Unit – II: Time of supply of goods (Sec-12) -time & value of supply- Time & supply of service (Sec-13)- Change in rate of tax in respect of supply of goods or services (Sec-14)- Value of taxable supply(Sec-15).

(15 Hours)

Unit - III:

- ❖ Eligibility & condition for taking input tax credit (Sec-16)
- ❖ Appointment of credit & blocked credit (Sec-17)
- ❖ Availability of credit in special circumstances (Sec-18)
- ❖ Recovery of input tax credit & interest there on (Sec-19)
- ❖ Taking input tax credit in respect of input sent for job work (Sec-20)
- ❖ Manner of distribution of credit by input service distribution (Sec-21)
- ❖ Manner of recovery of credit distributed in excess (Sec-22)

(15 Hours)

M.Com. Part-II (CBCS)

Semester - III

Group - d

Advanced Banking and Financial System Paper - V

(Modern Banking)

Objectives :

- 1) To acquaint the students about advanced tools and techniques of Banking.
- 2) To make aware of banking practices in the modern world.
- 3) To familiarize the students with the changing scenario of Indian banking.

Unit - 1 : Reforms in banking

(Periods – 15)

- A) Banking sector reforms since 1991-BASEL Accord-I and II
- B) Call market, Repo and Reverse repo
- C) Clearing house facility, Treasury bills and Government securities.

Unit - 2 : Retail banking

(Periods- 15)

- A) Meaning and types of retail banking, Product and services-its business and composition,
- B) Housing loans-Personal loans-Education loans, Farm loans, EMI-Value Added Services
- C) Computation of interest- Fixed rate-Floating rate, opportunities and challenges of retail banking.

Unit - 3 : Innovations in Banking

(Periods- 15)

- A) Social banking- Off shore banking, -HI-Tech banking
- B) EFT, NEFT, RTGS- Core banking, Banking, Ombudsman-E-purse
- C) Tele banking-Capital Adequacy Norms-NPS-its management- Consortium banking-

- Unit - 4 :** A) Distribution channels-role of district treasuries-Teller machines at the bank centers
- B) Any Time Banking, Any Where Banking- ATMs-cash dispensers
- C) Electronic payment system- Home banking. **(Periods- 15)**

References books:-

- 1) Modern Commercial Banking H.R. Machuraja.
- 2) E-Banking in India - Challenges and opportunities, Uppal and Jatana.
- 3) E-Commerce- G. Goel.
- 4) R.B.I. Act-1934.
- 5) Banking sector Reforms- Sultan king
- 6) E- Banking - VAsu Deva
- 7) Modern Banking in India Dimensions and Risks-R.K.Uppal and Bishnupriya Mishra
- 8) A to Z of Banking and Finance- Kishore C. Padhy and Rakesh Roshan Mishra
- 9) Modern Banking - Theory and Practice - D. Muraleedharan
- 10) Introduction to Modern Banking Technology and management- Vadlamani Ravi

Nature of Question Paper

Group d

Sem. III & Sem. IV

Paper V to VII

Advanced Banking and Financial System

(Modern Banking)

Total Marks : 80

Duration: 3 Clock Hours

Instructions : 1) Que. No. 1 & 2 are COMPULSORY.

2) Attempt any Three questions from Que. No. 3 to 6.

Que. 1 : (A) Multiple choice questions ----- 08 Marks

(B) Fill in the blanks ----- 04 Marks

(C) True OR False ----- 04 Marks

Que. 2 : Short answer type questions (Any TWO out of THREE) - 16 Marks

Que. 3 : Broad question ----- 16 Marks

Que. 4 : Broad question ----- 16 Marks

Que. 5 : Broad question ----- 16 Marks

Que. 6 : Write Short Notes (Any TWO out of THREE) ----- 16 Marks

M. Com. Part-II (CBCS)

Semester - III

Group: e- PAPER. V

Cooperation and Rural Development.

(Cooperative Structure in India.)

PREAMBLE - The objective of this paper is to create awareness among the students about co operation and rural development. India is a land of villages, which having more than 5.50 lakh of villages. So Indian economy is predominantly a rural economy. Therefore, the students should have to provide the knowledge of rural economy. Cooperative is the third amongst important sectors in economy followed by the private and public sectors. Cooperation is golden mean between the capitalistic and economy. Cooperative movement is related to the weaker sections of the society which fulfills the collective needs of the society. Cooperation creates social responsibilities and commitments for the overall development. This paper is consists of introduction to cooperation and rural development, Cooperative structure, Cooperative farming and cooperative credit structure in India.

Unit 1 Introduction – Cooperation and rural development

- A) Cooperation and rural development meaning- Scope and significance
- B) Role of Cooperation in rural development
- C) Importance of rural development in Economic development through cooperatives.
- D) Rural development and Women's Cooperatives. [15 – Periods]

Unit 2 Cooperative Structure And Policy

- A) Cooperative Structure in India
- B) Development of Rural leadership through Cooperative- Its Components and Constraints.
- C) A. D. Gorwala Committee :1951
- D) Cooperative Democracy- Policy, Planning and Decision making

[20- Period]

Unit 3 Cooperative farming in India. –

- A) Cooperative farming : meaning and features
- B) Cooperative farming :Types –
- C) Cooperative farming in India : Progress, Problems and Measures
- D) Cooperative farming and Rural Development.

[15 – Periods]

Unit 4 Cooperative Credit and Rural Development

- A) Short term and Medium term Cooperative credit and Rural Finance : PACCS, DCCBs and SCBs. - Prudential Norms and Cooperative credit Institutions.
- B) Long - term Cooperative Credit and Rural Finance : OARDBs. SARDBs.
- C) Recommendations of Baidhyathan Committee

• Reference Books

- 1) Mukki. H.R – Cooperation in India
- 2) Mathur. B.S. – “Cooperation in India”, sahitya Bhavan, New Delhi.
- 3) Mamoria and Joshi – “Cooperation”, Kitab Mahel. New Delhi.
- 4) Dubhashi. P.R. – “Principles and Philosophy of Cooperation” – Pune
- 5) Taimvi. K.K – “Cooperative organization and management”. W.A.F. farmers. Society, New Delhi.
- 6) Kamat G.S. “New Dimensions of Cooperative management”. Himalaya Publication, Bombay.
- 7) Prasad .D. R. – “Cooperation and Rural development”, Books Link Cooperation, Narayanguda, Hydrabad.
- 8) Arora R.-C – “Development of Agriculture and allied sectors”. S. Chand Co Pvt. New – Delhi.
- 9) Ray. A.C. “Cooperative farming in Inda”. R. Gkdsh Co.Calcutta.
- 10) Kamat G.S . “Marketing the Cooperative way”.
- 11) Selvaraju. R – “Cooperative in new millennium”.
- 12) Mathur. B.L – “Rural development and Cooperation”.
- 13) Dwivedi R.C. – “Democracy in Cooperative movement an Indian Profile”
- 14) Hajela. T.N – “Principles Problems and Practice of Cooperation”.
- 15) Naik. D.D. – “Practices in Housing Cooperatives”. Bombay law House. Bombay.

- 16) Patil R. B.
Salunkhe S. A.
Jadhav R. B. _ _ Development in India Anxieties and Alternative paradigms
Subhedar I. S.
- 17) Basak Amit _ _ Cooperative Banks in India Functions and Reforms.
- 18) Misra Baidyanth _ _ Cooperative Movement in India.

NATURE OF QUESTION PAPER

Total Marks:80

Duration: 3 Clock Hours

Instructions: 1) Que. No. 1 & 2 is COMPULSORY

2) Attempt any Three questions from Que. No. 3 to 6

- Que:- 1: (A) Multiple choice questions -----08 Marks
- (B) Fill in the blanks -----04 Marks
- (C) True OR False ----- 04 Marks
- Que.- 2: Short answer type questions (Any TWO out of THREE) -16 Marks
- Que:- 3: Long question -----16 Marks
- Que:- 4: Long question -----16 Marks
- Que:- 5: Long question -----16 Marks
- Que:- 6: Write Short Notes (Any TWO out of THREE) -----16 Marks

M.Com. Part-II (CBCS)

Semester III

Group : f - Paper V

Business Administration

(Application of Management in International Business)

Unit - I International Business- Introduction - Nature of International Business, Need and Competitive Advantages of International Business, Stages of International through Domestic - International Global and Transnational Companies.

Unit - II International Environment : Introduction, Factors affecting International Business - Social and Cultural - Economic - Political and Legal, Globalization - Features and Components - Advantages and Disadvantages. Opportunities and Threats in International Market - Role of Global Manager.

Unit - III Modes of Entry into International Business - Exporting – Licens in - Franchising - Contract Manufacturing - Trunkey projects - Foreign Direct Investments - Joint Ventures.

Unit - IV E-Business : Introduction and Definition - Activities and Applications of E-Busines - Related Operations of E-Business - E-Auctioning - E-Banking, E-Marketing and E- Trading.

Reference Books :

1. P. Subba Rao, International Business, Himalaya Publishing House.
2. C.S.V. Murthy, e-Commerce (Concepts - Models - Strategies) Himalaya Publishing House.
3. Sundaram and Black, The International Business Environment, Prentice Hall, New Delhi.
4. Gene Burton Manab Thakur 'Management Today' Principles and Practice. Tata Mc Graw Hill. Education Private.

Group : f - Paper III
Business Administration
(International Business)

Nature of Question Paper	Marks
Q.1 Objective Type question	20
A) Multiple choice --- 10 Marks	
B) Fill in the blanks --- 5 Marks	
C) True or False --- 5 Marks	
Q.2 Short Answer (2, out of 3)	16
Q.3 Essay Type question	16
OR	
Essay Type question	
Q.4 Essay Type question	16
OR	
Essay Type question	
Q.5 Essay Type question	16
OR	
Essay Type question	
Q.6 Short Notes (4, out of 6)	16
	<u>Total -100</u>

M.Com. Part-II (CBCS)

Semester - III

Group : g - Paper V

Secretarial Practice

(Company Administration)

- Objective-** 1. To acquaint students with Company Administration aspects.
2. To familiarize students with Distribution of Profit, Winding up of Companies, Limited Liability Partnership and Corporate Restructuring provisions

Unit I: Company Administration –

Meaning, features, key Managerial Personnel (KMP) -Directors, Managing Directors, Managers and Auditors– Appointment, qualification, number term, remuneration, powers, duties and liabilities, restriction on power and position.

(15 Hours)

Unit II: Distribution of Profit–

Definition of Dividend- sources of dividend- interim dividend and final dividend, procedure for declaration and payment of interim dividend and final dividend - unpaid and unclaimed dividend, procedure of transfer of unpaid or unclaimed dividend to the Investor Education and Protection Fund - Corporate Social Responsibility (CSR) need, provisions in the companies Act and CSR activities.

(15 Hours)

Unit III : Limited Liability Partnership & Corporate Restructuring

A) Limited Liability Partnership - Concept, features Formation, Membership, & Functioning, winding up, difference between limited liability partnership and company.

B) Corporate Restructuring - Merger, De-merger, Amalgamation, Compromises and Arrangements: Concept and Procedure.

Unit IV: Winding up of Companies –

(15 Hours)

Meaning, Modes of winding up, Winding up by the National Company Law Tribunal (NCLT) and Voluntary winding up, winding up of unregistered company, Legal procedure.

(15 Hours)

Reference Books:

9. Secretarial Practice – M.C.Kuchhal – Vikas Publishing House New Delhi
10. Company Secretarial Practice – S. A. Sherlekar – Kitab Mahal, Delhi
11. Company Law and Secretarial Practice – P.K. Ghosh – Sultan Chand and Sons New Delhi
12. Company Law and Secretarial Practice - Nafees Baig - Sterling Publishers, Delhi
13. Manual of Secretarial Practice - B. N. Tandon - S. Chand and Company, New Delhi
14. The Companies Act, 2013
15. Company Law – Sangeet Kedia, Pooja Law publishing Company, New Delhi

NATURE OF QUESTION PAPER

Sem. III and IV

(Group - g)

Secretarial Practice - Paper - No. V and VII

Total Marks:80

Duration: 3 Clock Hours

Instructions: 1) Que. No. 1 & 2 is COMPULSORY

2) Attempt any Three questions from Que. No. 3 to 6

Que:- 1: (A) Multiple choice questions -----08 Marks

(B) Fill in the blanks -----04 Marks

(C) True OR False ----- 04 Marks

Que.- 2: Short answer type questions

(Any TWO out of THREE) -16 Marks

Que:- 3: Long question -----16 Marks

Que:- 4: Long question -----16 Marks

Que:- 5: Long question -----16 Marks

Que:- 6: Write Short Notes (Any TWO out of THREE) -----16 Marks

M. Com. Part-II (CBCS)

Semester - III

Group - h

Paper : V

**Small Business and Entrepreneurship Management
(Project Management for Small Enterprise.)**

Unit - I: Introduction to Project Management - Concept of Project - Classification of projects - Project Life Cycle Phases - Conception, planning and organisation, implementation and project clean up phase.

(Period 15)

Unit - II: Project Manager - Role and responsibilities - Qualities of Project Manager- Project Manager as a profession.

(Period 15)

Unit - III: Project Report - Meaning and importance - Contents of Project Report - precautions in preparing project Report - Reasons for failure of Project Reports - Model Project Report.

(Period 15)

Unit - IV: Project Appraisal - Meaning - Technical - Financial - Economical - Managerial and Social Feasibility Analysis, Project risk Management.

Reference Books

1. E. Gordon, K. Natarajan, "Entrepreneurship Development", Himalaya Publishing House.
2. Vasant Desai, "Dynamics of Entrepreneurship Development", Himalaya Publishing House.
3. Vasant Desai, "Project Management", Himalaya Publishing House.
4. Narendra Singh, "Project Management and Control", Himalaya Publishing House.
5. S. Choudhari, "Project Management", Tata McGraw Hill.
6. Government Publications on SSI.
7. Prasanna Chandra, "Project Planning and Control", Tata-McGraw Hill,

NATURE OF QUESTION PAPER

Total Marks:80

Duration: 3 Clock Hours

Instructions: 1) Que. No. 1 & 2 is COMPULSORY

2) Attempt any Three questions from Que. No. 3 to 6

Que:- 1: (A) Multiple choice questions -----08 Marks

(B) Fill in the blanks -----04 Marks

(C) True OR False ----- 04 Marks

Que.- 2: Short answer type questions (Any TWO out of THREE) -16 Marks

Que:- 3: Long question -----16 Marks

Que:- 4: Long question -----16 Marks

Que:- 5: Long question -----16 Marks

Que:- 6: Write Short Notes (Any TWO out of THREE) -----16 Marks

M.Com Part-II (CBCS)

Semester-III

Group - i
Paper No. V

Organized Markets and Transportation

Unit - 1 : Unit 1 : Regulated Markets –

Objectives- Scope- Advantages of regulated markets. Challenges of regulated markets- Measures to be adopted for meeting challenges- Present position of regulated markets in India.

(10 Hours)

Unit 2 : Co-operative Marketing –

Need- Organisational structure- Membership of co-operative marketing societies-Limitations of co-operative marketing societies – National Co-operative Development Corporation(NCDC) and its functions, Role of state in developing co-operative marketing.

(10 Hours)

Unit 3 : State Legislation for Agricultural Produce Marketing-

Need for state intervention in Agricultural Produce Marketing- The Agricultural Produce Market Act- Important provisions- Functions of Agricultural Produce Market Committees (APMCs)- Drawbacks in the present system- The Model Act prescribed by Central Govt. – Future of Agricultural Produce Marketing in India.

(20 Hours)

Unit 4 : Marketing of Fruits and Vegetables-

India's position in fruits and vegetables production in the world-Problems in present marketing system- Measures for improvement in fruits and vegetable marketing – Innovative methods of marketing- Direct marketing, Organized retail marketing – Contract farming- On line marketing- Their features, Merits and Demerits- Agricultural Technology and Management Assistance (ATMA) scheme of Govt. of Maharashtra- Exports of fruits and vegetables- Measures for promoting exports

(20 Hours)

Books Recommended :-

- 1) Philit Kotler : Marketing Management, Practice Hall India, New Delhi.
- 2) ICFAI Hydrabad : Marketing Management.
- 3) Verma S. B. Jiloka S. K & Bucheshwar Mendal . : Rural Agriculture Marketing, Deep and Deep , New Delhi.
- 4) Daudsker V. M. : The Indian Economy 1947/92 Vol. 1 Agriculture sage Publication, New Delhi.
- 5) Krshanan charyuly and Leiltitha Ramakrishna : Rural Marketing , Person.
- 6) Richard L. Kohls and Joseph N. Un : Marketing of Agriculture Production Macmillan.
- 7) Jugale V. B. : Horticulture Economy of Maharashtra Shruti Publication Joipur.
- 8) Patak B. V. : The Indian Financial System, Pearson.
- 9) Vasanti Venugopal and Raghav V. N. : Jenicen Market Himalaya Publication House, Mumbai.
- 10) V. S. Ramaswamy and S. Namakumari : Marketing Management, Global Preventive, India.
- 11) Stock Exchange & Investment – Raghunathan.
- 12) Investment & securities Market in India – V. A. Avdhani
- 13) Principles and practice of marketing in India by Dr. C. B. Memoria & R. L. Joshi

Nature of Question Paper

Sem. III and IV

(Group-i)

Organized Markets and Transportation- No. V & VII

Total Marks : 80

Duration : 3 Clock Hours

Instructions : 1. Que. No. 1 and 2 are COMPULSORY

2. Attempt any Three questions from Que. No. 3 to 6

Que. No. 1 (A) Multiple Choice Questions ----- 08 Marks

(B) Fill in the Blanks -----04 Marks

(C) True or False ----- 04 Marks

Que. No. 2: Short Answer Type Questions

(Any Two out of Three) ---16 Marks

Que. No. 3 :Long Question --- 16 Marks

Que. No. 4 :Long Question --- 16 Marks

Que. No. 5 :Long Question --- 16 Marks

Que. No. 6 :Write Short Notes

(Any Two out of Three) --- 16 Marks

M.Com - Part – II (CBCS)
Semester – III
(Group-j)
Paper- No. V
Insurance
(General Insurance)

Objective- To acquaint students with General Insurance principles, procedures and practices.

Unit - 1 : Fire Insurance - Origin, Nature, Basic principles, Physical & Moral hazards, Fire Insurance contract, Policy conditions, Reinsurance: concept and methods, Rate fixation, Over and under insurance, Procedure of taking fire insurance policy Settlement of claim.
(15 Hours)

Unit - 2 : Marine Insurance - Origin, Nature and basic principles, Perils, Marine policy and its types, Rate making in Marine Insurance, Policy conditions, Institute cargo clauses, Warranties, Marine losses, Marine Insurance Act and its main features, Treatment of claims against carriers and third parties, Procedure of taking marine insurance policy and settlement of claim.
(15 Hours)

Unit - 3 : Motor Insurance - Basic Principles, Motor Vehicle Act 1988, Types of Motor Insurance Policies, Procedure of taking policy, No claim bonus, Settlement of claim.
(15 Hours)

Unit - 4 : Liability Insurance - Meaning, scope, nature and types - Employers liability : Meaning and provision in Employees State Insurance Act 1948, Directors and officers liability policy - Public liability : Meaning, Industrial and Non industrial public liability, Rate fixation- Fidelity Guarantee Insurance: Meaning, types of policy, rating, claims, bonds.
(15 Hours)

Reference Books :

1. Sharma M. N. - Insurance Principles & Practice
2. Vinayakam N. Radhaswamy and Vasudevan S. V. - Insurance Principles & Practice.
3. M. Arif Khan- Theory & Practice of Insurance
4. Malhotra R. P. - Elements of Insurance
5. Mishra M. N. - Insurance Principles & Practice
6. Panda G. S. Principles & Practice of Insurance
7. Mishra M. N., Mishra S. B. - Insurance Principles & Practice
8. S. Balchandran - General Insurance - Insurance Institute of India.

NATURE OF QUESTION PAPER

Insurance

Paper - No. V & VII

Total Marks:80

Duration: 3 Clock Hours

Instructions: 1) Que. No. 1 & 2 is **COMPULSORY**

2) Attempt any Three questions from Que. No. 3 to 6

Que:- 1: (A) Multiple choice questions -----08 Marks

(B) Fill in the blanks ----- 04 Marks

(C) True OR False ----- 04 Marks

Que.- 2: Short answer type questions (Any TWO out of THREE) -16 Marks

Que:- 3: Long question ----- 16 Marks

Que:- 4: Long question ----- 16 Marks

Que:- 5: Long question ----- 16 Marks

Que:- 6: Write Short Notes (Any TWO out of THREE) -----16 Marks

M.Com - Part – II (CBCS)
(Semester –III)

(Group -K)

paper –V

ADVANCED STATISTICS

(Industrial Statistics)

Unit 1 : Statistical Quality control (S.Q.C) : Concept and need of S.Q.C.

Advantages of S.Q.C. Causes of variation, types of control (process control and product control). shewhart's control chart (construction, working, statistical basis of lack of control situation). Numerical examples . [15 Periods]

Unit 2 : Control charts for variables : control chart for mean (x-chart) and Range (R-chart), construction and working of X and R charts for unknown standards, revised control limits.

Control charts for attributes : Definition of defective, defects and fraction defective. Construction of control chart for fraction defective (P-chart) and control chart for number of defects (C-chart) for fixed sample size and unknown standards. Construction and working of charts, revised control limits. Numerical examples . [15 Periods]

Unit 3 : Acceptance sampling : Basis concept of sampling inspection plan.

Comparison between sample inspection and hundred percent inspection. Definition and concept of consumer's risk , producer's risk . Acceptable Quality Level (AQL) , Lot Tolerance Percent Defective (LTPD) , Average Outgoing Quality (AOQ) , Average Out going Quality Limit (AOQL), Average Sample Number (ASN), Average Total Inspection (ATI), Operating Characteristic (OC) curve , AOQ curve . Numerical examples . [15 Periods]

Unit 4 : Acceptance sampling plans : concept and working of single sampling plan for attributes Construction of AOG, O.C and ASN Curves for single sampling plan. Concept of double sampling plan . [15 Periods]

Note : Use of nonprogrammable calculator is allowed

Reference Books Recommended :

- Statistical Quality Control by E.L. Grant
- Quality Control and Industrial Statistics by Duncon A.J
- Fundamentals of Mathematical Statistics by Gupta S.C. and Kapoor V.K.
- Applied Statistics by Gupta S.C. and Kapoor V.K.
- Mathematical Statistics by Kapoor J.N. and Saxena H.C

Nature of Question paper

(Semester –III & IV)

Paper –V & VII

ADVANCED STATISTICS

Time : 3 Hours

Total Marks : 80 Marks

Instructions:

- Question No. 1 and 2 are compulsory
- Attempt any 3 questions from question no. 3 to 6
- All question carry equal marks
- Use of nonprogrammable calculator is allowed

Question No. 1 (A) : Multiple Choice question	8 marks
(B) : Fill in the blanks	4 marks
(C) : True or False	4 marks
Question No 2 : Short answer type question (Any Two out of Three)	16 marks
Question No 3 : Long question	16 marks
Question No 4 : Long question	16 marks
Question No 5 : Long question	16 marks
Question No 6 : Write Short Note (Any Two out of Three)	16 marks

M.Com. Part-II (CBCS)
Semester – IV
Compulsory Paper
Paper -II
Management Accounting
(Management Control System)

Objective :- To acquire knowledge of Management Control System and Techniques there under.

Unit - I: Management Control System-

- a) Meaning, Need, Importance and Scope of Management Control System, Management Control Process.
- b) Management Information System (MIS) – Meaning & Characteristics
- c) Reporting to Management – Types of Reports and Characteristics of good report.

Unit II: Marginal Costing:

Meaning and application of marginal costing, Break, even analysis, Cost Volume- Profit analysis, Decision making by using marginal costing – Make or buy decisions, shut down or continue decisions, shut down or continue decisions, Alternative course of action etc.

Unit -III: Budgetary Control :

Meaning of Budget & Budgetary Control, Objectives, Advantages & Limitations, Types of Budgets – Production, Sales, Cash, Master Budget, Fixed and Flexible budget, Capital Expenditure Budgeting, (Note: problems should be asked on cash budget, Flexible budget and capital budget only.)

Unit –IV: Standard Costing and Variance Analysis :

- a) Meaning of Standard Cost and Standard Costing, Advantages and limitations
- b) Variance Analysis – Material, Labour and Overheads.

Reference Books

- 1- Khan M.Y. and Jain P.K. Management accounting, Tata McGraw Hill, New Delhi
- 2- Charles T.Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi.
- 3- Horngren, Charles T. George Foster and Shrikant M. Daliar : Cost Accounting : A Managerial Emphasis, Prentice Hall, Delhi
- 4- Pandey I. M. Management Accounting, Vani Publication, Delhi. ‘
- 5- Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting, Profit Planning and control, Prentice Hall, New Delhi.
- 6- Manmohan & Goyal : Principles of Management Accounting
- 7- Maheshwari: Principles of Management Accounting
- 8- Robert Anthony and Vijay Govindrajana - Management Control System

M.Com. Part-II (CBCS)

Semester-IV

Compulsory Paper

Paper-II

Business Finance

(Credits: 04)

Objectives:

- 1) To familiarize the students about capital markets of India and portfolio management.
- 2) To acquaint the students with the corporate restructuring and International finance.

Unit-I: Capital Markets:

A) Primary Capital Market: Meaning, role and functions, Methods of selling corporate securities in primary capital market. Underwriting of Securities.

B) Secondary Capital Market (Stock Exchange): Meaning, evolution of stock market in India, Role and functions of stock exchange. Trading mechanism in stock market

C) SEBI and Credit Rating: Role of SEBI in regulating capital markets in India. **Credit Rating:** Meaning, need, credit rating agencies in India, Credit rating methodology.

D) Depository: Meaning, role, benefits and present position in India. National Securities Depository Limited (NSDL) and Central Depository Services India Limited (CDSL) (15 hours)

Unit-II: Mutual Funds, Portfolio Management and Micro Finance:

A) Mutual Funds: Concept, importance, **Types of Mutual Funds**-Money Market Funds, Income Funds, Bond Funds, Balanced Funds, Equity Funds, International Funds, Specialty Funds, Index Funds, Exchange-Traded Funds- Present position of Mutual Funds in India.

B) Portfolio Management: Meaning, importance, objectives. Various issues in portfolio construction, revision and evaluation

C) Financial Inclusion: Meaning, need and government policy

D) Micro-Finance: Concept, characteristics, need, present position in India.

(15 hours)

Unit-III: Corporate Failure and Restructuring:

A) Corporate Failure: Meaning, causes and remedies

B) Corporate Restructuring- Meaning, forms- Mergers and Amalgamation, Acquisitions/ Take-over, Demergers, divesture, Buy outs, Financial Restructuring, and Strategic alliances-meaning, benefits and legal procedure.
(15 hours)

Unit-IV: International Finance:

A) International Finance: Concept and importance

B) Foreign Institutional Investors (FIIs) and Foreign Direct Investment (FDI): Concept, importance, government policy. Difference between FII and FDI

C) Instruments of International Finance: Brief introduction of various instruments like American Depository Receipts (ADR), Global Depository Receipts (GDR) Indian Depository Receipts (IDR), Foreign Currency Convertible Bonds (FCCB) and Euro-Convertible Bonds (ECB) (15 hours)

Books Recommended:

- 1) Financial Management-Rajiv Shrivastava and Anil Misra, Oxford University Press, New Delhi
- 2) Financial Management- Dr. Anil Kumar Dhagat, Kognet Learning Solutions Inc., Dreamtech Press, New Delhi
- 3) Finance Sense ---Finance for Non-finance Executives, Prasanna Chandra, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- 4) Investment and Securities Market in India- V.A.Avdhani
- 5) Security Analysis and Portfolio Management- Sasidharan/ Mathews
- 6) Security Analysis and Portfolio Management- PunithavathyPandian
- 7) Portfolio Management Handbook- Robert A. Strong
- 8) Stock Exchange and Investment- Raghunathan
- 9) Stock Exchange Trading in India- Gupta L.C.
- 10) Capital Issues, SEBI and Listing- Chandratre K.R
- 11) Corporate Mergers, Amalgamations & Take Over- Verma J.C.
- 12) Corporate Restructuring and Indian Perspective- Mattoo P.K
- 13) International Business-Aswthappa, TMH, N. Delhi

(Recent editions of the above books may be referred)

M.Com. Part-II (CBCS)
Semester - IV
Group- a
Paper- VII
Advanced Accountancy
(Financial Management)

Objective :- To acquire knowledge of financial Management and Selected Decision Making Techniques.

Unit - I: Introduction to Financial Management- Introduction - Meaning and Scope- Finance Functions, Financial Global, Perfect Maximization. V/S Wealth Maximization. Role of Finance manager.

Unit II: Capital Budgeting – Meaning, Techniques of Capital budgeting, payback period, Accounting Rate of Return, Net Present Value.

Unit -III: Capital Structure Decisions - Net Income Approach, Net Operating Income Approach, Traditional Approach and Modigliani - Miller Approach. Leverages - Financial, Operating and Combined. EBIT-EPS Analysis.

Unit -IV: Cost of Capital - Cost of Debt, cost of Preference, Cost of Equity, Cost of Retained Earnings. Weighted Average Cost.

References

- 1) Introduction to financial Management - I M Pandey
- 2) Financial Management - Prasanna Chandra
- 3) Financial Management - Khan and Jain
- 4) Financial management - Ravi M Kirhare
- 5) Cost Accounting and Financial management - Tulsian
- 6) Financial Management - P V Kulkarni
- 7) Financial Management - S C Sweena
- 8) Financial Management - Hogland.

M.Com. Part-II (CBCS)

Semester - IV

Group: b

Advanced Costing (Paper VII)

(Financial Management)

Objectives : The objective of this course is to help the students in understanding the conceptual frame work of financial Management with the aid of cost base.

Course Inputs:

Unit 1: Cost of Capital:

Meaning and significance of cost of capital – Calculation of cost of capital- relevance of capital gearing in capital structure 0 Relevance of cost of Capital for new concerns with reference to Break Even Analysis.

Unit 2: Operating and Financial leverages:

Meaning of Leverage and types of leverages- effects of operating and financial leverages on profits.

Unit 3: Analysis and Interpretation of Financial statements:

Ratio Analysis, Trend Analysis, common size statement and Inter firm comparison

Unit 4: Decision Making:

Make or Buy, Repair or Renew, Now or Later, Sell or Retain, Shut down or Continue, Export or Domestic Sale, Expand or Shrink – use of relevant Cost Concepts thereof.

Reference Books:

1. Cost Accounting: Jain & Narang
2. Cost Accounting: Meshwari S. N.
3. Cost Accounting: Khanna Panday Ahuja
4. Cost Accounting: M. C. Shukla
T. S. Grewal
M. P. Gupta

Reference Books:

Financial organization and management of business.	Gerstenberg, C. W.	25.00	Asia Publishing House , London , New York.
Financial management and policy.	Van Horne , J. C.	89.62	Princeton, New-Jersey.
Financial intermediaries in India.	Joshi, M. S.	0.00	P. C. Manaktala & Soms , Pvt Lvt Bombay
Financial Management, an analytical and conceptual approach.	Kuchhal, S. C.	35.00	Chaitanya Pullishing House, Allahbad
Finance & analysis of capital projects.	Merrett, A. J.	40.50	Longmans Green Co; Ltd. London
Financial analysis for Business Decisions.	Singh, R.	30.00	Allied Publishers Pvt. Ltd. Bombay
Financial accounting, an introduction.	Bierman, H.	37.12	Maemillan co; Collier-maemillan , London.
Financial Management, an analytical and conceptual approach.	Kuchhal, S. C.	35.00	Chaitanya Pullishing House, Allahbad
Financial management and Policy.	Mayer, R. R.	82.12	Magraw- Hall Publication co. Londan
Financial management and policy.	Van Horne , J. C.	89.62	Princeton, New-Jersey.
Financial Management and Policy.	Srivastava, R. M.	550.00	Himalaya Books . Pvt. Ltd, Mumbai.

M.Com. Part-II (CBCS)

Semester - IV

Group-C

Paper -VII

Taxation

(Indirect Taxes)

Objective:

- 1) To impart fundamental knowledge about professional tax, custom Act & GST.

Unit - I: Maharashtra State Tax on profession Act 1975 ,Definition , Registration & Enrolment , e-Return & e-Payment of tax, assessment, penalties, appeal, Revision & Rectification of mistakes & schedules to the Act.

15

Unit – II: Customs Act 1962- Scope, Nature & types of custom duties, Important terms & definitions, Clearance procedure for home consumption, Warehousing & re-export.

15

Unit - III: GST Tax Invoice, Credit & debit notes (Sec-28)- Taxes not to be collected by unregistered taxable person (Sec-29)- Amount of tax to be indicated in tax invoice & other documents (Sec-30)- Furnishing details of outward supplier (Sec-31)- Furnishing details of inward supplier (Sec-33).

15

Unit - IV: GST Returns (Sec-34)- First Return (Sec-35)- Claim of input tax credit & provisional acceptance theory (Sec-36)- Matching reserved & reclaim of input tax credit(Sec-37)- Matching reserved & reclaim of reduction in output tax liability (Sec-38)- Annual return (Sec-39)- Final return (Sec-40)- Levy of late fee (Sec-42)- Electronic way-bill.

15

M.Com. Part-II (CBCS)

Semester - IV

Group - d

Advanced Banking and Financial System Paper - VI

(Modern Banking)

Unit -1 Online Banking

(Periods- 15)

- A) Online enquiry and update facilities - personal identification numbers and their uses in conjunction with magnetic cards of both credit and debit cards.
- B) Smart cards-signature shortage and display by electronic means.
- C) Online banking policies

Unit -2 : Information technology

(Periods- 15)

- A) Current trends-Bank nct RBI net
- B) Data net, Nienet, I-nct, Internet, e-mail
- C) Role and uses of technology up gradation in banking sector

Unit -3 : Competitive Issues in Banking

(Periods- 15)

- A) Measuring Bank Output.
- B) X-Efficiency, Scale Economics and Scope Economies
- C) Empirical Models of Competition in Banking.

Unit -4 : E-Banking

(Periods- 15)

- A) Meaning and concept of E-banking, E-banking risks, E-finance, Mobile banking.
- B) Wireless banking, E-banking and digital signature, internet banking portals- Electronic money.
- C) Corporate Social Responsibility (CSE) in Indian sector, E-banking and finance: Global perspectives.

References books:-

- 1) Modern Commercial Banking H.R. Machuraja.
- 2) E-Banking in India - Challenges and opportunities, Uppal and Jatana.
- 3) E-Commerce- G. Goel.
- 4) R.B.I. Act-1934.
- 5) Banking sector Reforms- Sultan king
- 6) E- Banking - VAsu Deva
- 7) Modern Banking in India Dimensions and Risks-R.K.Uppal and Bishnupriya Mishra
- 8) A to Z of Banking and Finance- Kishore C. Padhy and Rakesh Roshan Mishra
- 9) Modern Banking - Theory and Practice - D. Muraleedharan
- 10) Introduction to Modern Banking Technology and management- Vadlamani Ravi
- 11) Modern Banking - Richard Sdey Sayers
- 12) Modern Banking - Rollin
- 13) Indian Banking Nature & Problems - Vasant Desai
- 14) Legal Aspects of banking operations - Indian Institute of Banking & finance
MSCMILLAN

M.Com. Part-II (CBCS)

Semester - IV

Group: -e

PAPER- VII

Cooperation and Rural Development

(Cooperative Structure in India.)

PREAMBLE - The objective of this paper is to create awareness among the students about co operation and rural development. India is a land of villages, which having more than 5.50 lakh of villages. So Indian economy is predominantly a rural economy. Therefore, the students should have to provide the knowledge of rural economy. Cooperative is the third amongst important sectors in economy followed by the private and public sectors. Cooperation is golden mean between the capitalistic and economy. Cooperative movement is related to the weaker sections of the society which fulfills the collective needs of the society. Cooperation creates social responsibilities and commitments for the overall development. This paper is consists the this study of cooperative processing, Cooperative marketing, Urban Cooperatives, housing cooperatives, globalisations and cooperative movement in India.

Unit 1 Cooperative Processing in India

- A) Cooperative Processing : Role and Importance in Rural Development
- B) Sugar Cooperatives : Role, Progress and Problems.
- C) Report of C. Rangrajan Committee on Sugar Cooperatives.
- D) Dairy Cooperatives : Role, Progress and Remedies Problems.

[15- Periods]

Unit 2 Cooperative marketing in India.

- A) Role and Structure of Cooperative Marketing.
- B) Primary and District level Cooperative Marketing Societies : Progress, Problems and Remedies.
- C) State level Co-operative marketing Societies Problems, Progress and Remedies.
- D) NAFED : Role, Progress and Problems.

[15- Periods]

Unit 3 : Non Agricultural Cooperative Societies

- A) Urban Cooperative Banks: Functions, Progress, Problems and Remedies.
- B) Working Group.2007 on I. T. Support for urban Cooperative Banks
(Chairman R. Gandhi)
- C) Housing Cooperatives: Role, Types, Progress, Problems and Remedies.
- D) Consumers Cooperatives: Role, Types, Progress, Problems and Remedies.

[15- Periods]

Unit 4 : Globalization and Cooperative Movement in India

- A) Globalization and New Economic Policy.
- B) Impact of Globalization on Agricultural and Non- Agricultural Cooperatives
- C) Challenges before cooperatives during Globalization Era.
- D) Role of Government in Cooperative Movement in Globalization Era.

[15- Periods]

• Reference Books

1. Mukki. H.R – Cooperation in India
2. Mathur. B.S.– “Cooperation in India”, sahitya Bhavan, New Delhi.
3. Mamoria and Joshi – “Cooperation”, Kitab Mahel. New Delhi.
4. Dubhashi. P.R. – “Principles and Philosophy of Cooperation” – Pune
5. Taimvi. K.K – “Cooperative organization and management”. W.A.F. farmers. Society, New Delhi.
6. Kamat G.S.– “New Dimensions of Cooperative management”. Himalaya Publication, Bombay.
7. Prasad .D. R. – “Cooperation and Rural development”, Books Link Cooperation, Narayanguda, Hyderabad.
8. Arora R.-C–“Development of Agriculture and allied sectors”. S. Chand Co Pvt. New – Delhi.
9. Ray. A.C – “Cooperative farming in India”. R. Gkdsh Co. Calcutta.
10. Kamat G.S. – “Marketing the Cooperative way”.
11. Selvaraju. R – “Cooperative in new millennium”.
12. Mathur. B.L – “Rural development and Cooperation”.
13. Dwivedi R.C.– “Democracy in Cooperative movement an Indian Profile”
14. Hajela. T.N – “Principles Problems and Practice of Cooperation”.
15. Naik. D.D. – “Practices in Housing Cooperatives”. Bombay law House. Bombay.
16. Patil R. B.
Salunkhe S. A.
Jadhav R. B. - Development in India Anxieties and Alternative puradigam
Subhedar I. S
17. Basak Amit _ Cooperative Banks in India Functions and Reforms.
18. Misra Baidyanth _ Cooperative Movement in India.

M.Com. Part-II (CBCS)

Semester IV

Group : -f

Paper- VII

Business Administration

(Application of Management in International Business)

Unit - I Quality Management - Concept & quality- Quality Management - TQM - Prrwn & TQM - Quality Awards - Advantages and disadvantages of TQM - six sigma concept - ISO 9000 to ISO - 14000.

Unit - II Technology Management : Meaning - Role of technology in business - Functions and technology management faetns affectiy management and technology - Technology in corporation process - challenges in technology management - Limitation of technology - suggestions for managing technology.

Unit - III Knowledge Management and Learning Organisation : Meaning &

Knowledge management Evaluation & Knowledge management - Constituents of Knowledge Management Approaches - Importance of knowledge management - objectives of knowledge management - Different approaches to guid a knowledge management system- Application of knowledge management - Role of IT in KM- Challenges of KM- measures of effectiveness of KM system-

Learning Organisation (LO): meaning - creating a learning organisation - adventures L.O.- Issues and challenges in creatiy L.O.

Unit - IV Management control Techniques : Nature of organisation control - Purpose control - Human Resource tceonutiy control - methods of valuations of Human Assets - Advantages and parrslems - Management Audit - PERT- CPM- Value added - Pinanceial Retio Analysis (a brsef description of liquility, astivity, leavege and prrfitability ratios) - ROI - Marketing control-

Reference Books :

- 1) L.M. Prasad : Principles and Pralsu of management (2012) S. ch publication, New Delhi
- 2) Gene Burton & manab Thakur (2011): management Trday Take mchrawtiy Publication New Delhi.
- 3) Karmnder Gautam & K. Aswathappr (2012): Management Tata Mehawshill publication (p) ltd. New Delhi.

M.Com. (CBCS) Part-II

Semester - IV

Group :- g

Paper VII

Secretarial Practice

(Secretarial Standards and Compliance Management)

- Objective-** 1. To acquaint students with secretarial standards and compliance management.
2. To familiarize students with Due Diligence and E- Governance provisions

Unit I : Secretarial Standards-

Concept, need and scope of Secretarial standards – Establishment of Secretarial Standards Board and its functions – procedure for issuing Secretarial Standards- Compliance of Secretarial Standards for good governance. (15 Hours)

Unit II : Inspection and Investigation –

- a) Inspection: Meaning, Purpose, Power to call information, Report, Search and Seizure.
b) Investigation: Meaning, Kinds, investigation into affairs of company, expenses of investigation (15 Hours)

Unit III : Compliance Management :

Concept, scope and significance of Compliance Management – Establishment of compliance management framework- Role of Information Technology in compliance management. Secretarial audit and compliance management system. (15 Hours)

Unit IV : Due Diligence – E- Governance and authority

- a. Due Diligence: Concept and process, Data Room, Due diligence v/s audit.
b. E- Governance: Meaning, Features, Advantages of E-filing, Provisions of E-filing, General Structure of E-filing Process under MCA- 21
c. National Company Law Tribunal and National Company Appellate Tribunal: Qualifications, Constitution and functioning.

(15 Hours)

Reference Books:

1. Secretarial Practice – M.C.Kuchhal – Vikas Publishing House New Delhi
2. Company Secretarial Practice – S. A. Sherlekar – Kitab Mahal, Delhi
3. Company Law and Secretarial Practice – P.K. Ghosh – Sultan Chand and Sons New Delhi
4. Company Law and Secretarial Practice - Nafees Baig - Sterling Publishers, Delhi
5. Manual of Secretarial Practice - B. N. Tandon - S. Chand and Company, New Delhi
6. Company Law and Secretarial Practice - N. D. Kapoor - Sultan Chand and Sons, New Delhi
7. Study Material of ICSI
8. Study Material of ICAI
9. Companies Act, 2013 (As amended up to date)

Concerned websites may also be used.

M.Com. Part-II (CBCS)

Semester - IV

Group - h

Paper : VII

Small Business and Entrepreneurship Management

(Project Management for Small Enterprise.)

Unit - I :Project Financing - Meaning - Assessment of financial needs, long term, medium term and short term - Institutions providing finance to small enterprise - Financial planning. (Period 15)

Unit - II :Incentives and subsidies - Meaning and Objectives - Central and State incentives and subsidies - Tax concessions, Marketing and export assistance - Technical assistance. (Period 15)

Unit - III : Project Coordination and Control - Need for coordination - Project monitoring - Process of monitoring - Project Control - Steps in Control - Tasks Lists - Progress report - follow-up. (Period 15)

Unit - IV : New Issues in Project Management - Role of consultants - Types of contracts BOT, BOLT, BOOT, BOO, BOOS etc. - Trunkey and Lumpsum Trunkey Contracts. e-commerce application in project management. (Period 15)

Reference Books

1. E. Gordon, K. Natarajan, "Entrepreneurship Development", Himalaya Publishing House.
2. Vasant Desai, "Dynamics of Entrepreneurship Development", Himalaya Publishing House.
3. Vasant Desai, "Project Management", Himalaya Publishing House.
4. Narendra Singh, "Project Management and Control", Himalaya Publishing House.
5. S. Choudhari, "Project Management", Tata McGraw Hill.
6. Government Publications on SSI.
7. Prasanna Chandra, "Project Planning and Control", Tata-McGraw Hill,

M.Com- Part-II (CBCS)

Semester-IV

Group-i

Paper -VII

Organized Markets and Transportation

Unit 1 : State Trading Corporation –

Need- Objectives- Organization- Scope- Functions- Progress and Problems. (15 Hours)

Unit 2 : Marketing of Securities –

Meaning- Importance- Methods. SEBI – Objectives- Functions- Achievements and problems (15 Hours)

Unit 3 : Stock and Commodity Exchange Operations-

Trading mechanism and operators – Spot and Future Transactions and derivatives- Concept of Depository and Demat account.

(15 Hours)

Unit 4 : Marketing of Services and Global Marketing-

Nature and scope of services- Marketing of banking and financial services, Hotel and tourism services and health services- Methods , Problems and measures for improvement.

(15 Hours)

Books Recommended :-

- 1) Philip Kotler : Marketing Management, Practice Hall India, New Delhi.
- 2) ICFAI Hyderabad : Marketing Management.
- 3) Verma S. B. Jiloka S. K & Bucheshwar Mendal . : Rural Agriculture Marketing, Deep and Deep , New Delhi.
- 4) Daudsker V. M. : The Indian Economy 1947/92 Vol. 1 Agriculture sage Publication, New Delhi.

- 5) Krshanan charyuly and Leiltitha Ramakrishna : Rural Marketing ,
Person.
- 6) Richard L. Kohls and Joseph N. Un : Marketing of Agriculture
Production Macmillan.
- 7) Jugale V. B. : Horticulture Economy of Maharashtra Shruti Publication
Joipur.
- 8) Patak B. V. : The Indian Financial System, Pearson.
- 9) Vasanti Venugopal and Raghav V. N. : Jenicen Market Himalaya
Publication House, Mumbai.
- 10) V. S. Ramaswamy and S. Namakumari : Marketing Management, Global
Preventive, India.
- 11) Stock Exchange & Investment – Raghunathan.
- 12) Investment & securities Market in India – V. A. Avdhani
- 13) Priveiples and practice of marketing in India by Dr. C. B. Memoria & R.
L. Joshi
- 14) Agricultural Marketing in India. Vol. III by Kulkarni K. R.
- 15) Agricultural Marketing :- Perspectives and issues edited by J. P. Singh
& Subhas Garg.

M.Com- Part-II (CBCS)

Semester- IV

GROUP-J

Paper- VII

Insurance

(General Insurance)

Objectives- 1. To acquaint students with Rural, Agricultural and Micro Insurance principles, procedures and practices.

2. To familiarize students with General Insurance Business in India and its progress and International Trends in Insurance Regulations

Unit- 1 Rural and agriculture Insurance: Nature, types- Crop Insurance, Cattle Insurance, Poultry Insurance, Insurance of Species & Agricultural Equipment Insurance- their contract and risk cover. (15 Hours)

Unit-2 Micro Insurance: Concept, Features, Origin, Need for Micro Insurance, Micro Insurance Policies and Cover, Micro Insurance Regulations 2005, Micro Insurance Agents. (15 Hours)

Unit-3 General Insurance Business in India: Public and Private Sector General Insurance Companies in India, their performance after 1991, Problems and Prospects.

Documentation in General Insurance- Proposal Form, Cover Note, Policy, Certificate of Insurance, Renewal Notice, Claim form, Survey Report. (15 Hours)

Unit-4 International Trends in Insurance Regulations: Purposes of Insurance Regulations, areas of focus, Insurance Regulatory Systems in UK and USA. Right to Information Act and Insurance Business (15 Hours)

Reference Books:

1. Sharma M.N.- Insurance Principles and Practice.
2. Vinayakam N. Radhaswamy and Vasudevan S. V. – Insurance Principles & Practice.
3. M. Arif Khan- Theory and Practice of Insurance.
4. Malhotra R. P. -Elements of Insurance.
5. Mishra M. N. – Insurance Principles & Practice.
6. Panda G. S. – Principles & Practice of Insurance.
7. Mishra M. N., Mishra S. B.- – Insurance Principles & Practice.
8. S. Balchandran- General Insurance- Insurance Institute of India
9. Swaroop C. Sahoo & Suresh S. Das-Insurance Management (Text & Cases), Himalaya Publishing House, New Delhi.
- 10.Regulation of Insurance Business- Insurance Institute of India, Mumbai.

M.Com- Part-II (CBCS)

Semester –IV

Group -K

paper –VII

ADVANCED STATISTICS

(Demography and Index Numbers)

Unit 1 : Demography (Mortality and Fertility Rates) : Concept and need of vital statistics and Demography. Vital events .Mortality Rates : Crude Death Rate (CDR), Specific Death Rate (SDR), Standardized Death rates (STDR) by direct and indirect methods , Merits and demerits of CDR, SDR,STDR . Fertility Rates : Crude Birth Rate (CBR) , General Fertility Rate (GFR) , Age Specific Fertility Rate (ASFR) , Total Fertility Rate (TFR). Numerical examples . [18 Periods]

Unit 2 : Demography (Reproduction Rate and Life table):

Reproduction Rate : Gross Reproduction Rate (GRR) , Net Reproduction Rate (NRR) . Interpretation, if $NRR=1$, $NRR>1$, $NRR<1$. Illustrative examples .

Life Table (Mortality Table) : Definition and use of life table , types of life table , various columns of life table , Construction of life table , examples based on fill in the blanks and total construction when x and $l(x)$ are known . [18 Periods]

Unit 3 : Index Numbers -I : Meaning, need , limitations and use of index numbers. Problem s in construction of index numbers .Types of index numbers : Price , Quantity and Value based index numbers .construction of unweighted index numbers by simple aggregate method and simple average of relative method (A,M,Median) . Numerical examples .

[12 Periods]

Unit 4 : Index Numbers –II : Construction of Weighted (Price and quantity)

index numbers by Laspeyre's , Paasche's and Fisher's . Value index number . Numerical examples .

Tests of index numbers : Time reversal test and factor reversal test (Statement of Theorem and Proof) illustrative examples.

Cost of living index numbers : Definition , problems in construction .

Construction of index numbers by using (i) Family Budget method (ii) Aggregate expenditure method . Numerical examples. [12 Periods]

Note : Use of nonprogrammable calculator is allowed

Reference Books Recommended :

- Business Statistics by G.C.Beri
- Introduction to mathematical statistics by S.C. Gupta
- Statistics : Theory and practices by Ghosh Choudhari
- Business mathematics by Veena C.S.
- Elements of statistics by D.N.Elance

Note: Research Methodology and project report papers syllabus is common for all optional papers.

**Semester III
M.COM. (Regular)
All Optional Paper
RESEARCH METHODOLOGY)
PAPER - VI**

100 Marks

60 Hours

- **Research Basics:** - Definition, Meaning, Objectives behind commerce and management research. Types of research. Methods of research – Survey Method, Case Study Method. Research Process. (15 Periods)
- **Research Designs** – Exploratory research design, descriptive research design, diagnostic research design and experimental research design. Features of good research design. Research question – formulation of research problem. Hypothesis – concept, types, formulation of hypothesis. (15 Periods)
- **Data Collection:** - Meaning of data, Types of data (qualitative and quantitative). Methods/Source of Data Collection: Primary data Collection – Questionnaire and Schedule, difference between questionnaire and schedule, types of questionnaire and schedule, types of questions in questionnaire. Interviews–types Secondary data sources. (15 Periods)
- Analysis of the data and report writing:
- Analysis and Interpretation of Data: - Classification and Tabulation. Analysis and interpretation. Testing of hypothesis.
- Report Writing: - Layout of project report – chapterization – contains of chapters. (15 Periods)

Reference Books:

- Michael V.P., ‘Research Methodology in Management’, Himalaya Publishing House, New Delhi.
- Krishnaswami O.R. and Ranganatham M., ‘Methodology of Research in Social Sciences’, Himalaya Publishing House, New Delhi.
- Kothari C.R., ‘Research Methodology – Methods and Techniques’, New Age International Publishers.
- Pauline V. Young, ‘Scientific Social Surveys and Research’, Prentice-Hall of Indian Pvt. Ltd., New Delhi.
- Sachdeva J.K., Business Research Methodology, Himalaya Publishing House, 2nd revised, 2011.
- Gupta S.P., Statistical Methods, Sultan Chand & Sons.

Note: Research Methodology and project report papers syllabus is common for all optional papers.

Nature of Question Paper Same as per compulsory paper of M.Com. I

Semester IV
M.COM. (Regular)
All Optional Paper
PROJECT WORK A6D VIVA-VOCE
PAPER - VIII

Project Report: 60 Marks

Viva-Voce: 40 Marks

Note: Project report can be prepared on any compulsory or respective optional subject based on field work.

Panel of viva-voce examination will be of three experts (one expert is internal and two are external chairman will be from external experts and have to submit final marks to the university.

Equivalence:

OLD	NEW
Semester - III	Semester - III
Optional Paper – VI	Optional Paper – VI
Research Methodology	Research Methodology
Semester - IV	Semester - IV
Optional Paper – VIII	Optional Paper – VIII
Project Work and Viva Voce	Project Work and Viva Voce

Semester III
M.COM. (Distance Mode)
All Optional Paper
RESEARCH METHODOLOGY
PAPER - VI

100 Marks

60 Hours

- Research Basics: – Definition, meaning, Objectives behind commerce and management research, motivation in research. Research Process.
- Research designs – Exploratory research design, descriptive research design, diagnostic research design and experimental research design. Features of good research design. Types of research. Research question – formulation of research problem. Hypothesis – concept, types, formulation of hypothesis.
- Measurement techniques and Data Collection – Measurement and scaling techniques – Nominal scale, ordinal scale, interval scale and ratio scale. Methods of data collection – Primary data Collection – Questionnaire and Schedule, difference between questionnaire and schedule, types of questionnaire and schedule, types of questions in questionnaire. Interviews – types. Secondary data sources. Advantages and disadvantages of primary data sources and secondary data sources.
- Sampling – definition, types of sampling, population and sampling. Features of good sampling. Sampling adequacy.

Reference Books:

- Michael V.P., ‘Research Methodology in Management’, Himalaya Publishing House, New Delhi.
- Krishnaswami O.R. and Ranganatham M., ‘Methodology of Research in Social Sciences’, Himalaya Publishing House, New Delhi.
- Kothari C.R., ‘Research Methodology – Methods and Techniques’, New Age International Publishers.
- Pauline V. Young, ‘Scientific Social Surveys and Research’, Prentice-Hall of Indian Pvt. Ltd., New Delhi.
- Sachdeva J.K., Business Research Methodology, Himalaya Publishing House, 2nd revised, 2011.
- Gupta S.P., Statistical Methods, Sultan Chand & Sons.

Semester IV
M.COM. (Distance Mode)
All Optional Paper
RESEARCH METHODOLOGY
PAPER - VIII

- Data Processing, presentation and Analysis – Data coding, feeding and classification. Tabulation – Properties of table. Types of tabulation. Analysis and interpretation.
- Quantitative Techniques: continuous data, discrete data, frequency, percentages, Measures of central tendency, measures of dispersion,
- Hypothesis Testing – hypothesis testing process (five steps of hypothesis testing) Parametric and non parametric test of hypothesis testing. Chi square test, student ‘t’ test. Independent sample ‘t’ test, paired sample ‘t’ test.
- Report writing– Reports – nature, various types of reports, layout of project report – chapterization – contains of chapters, writing executive summery.

Reference Books:

- Michael V.P., ‘Research Methodology in Management’, Himalaya Publishing House, New Delhi.
- Krishnaswami O.R. and Ranganatham M., ‘Methodology of Research in Social Sciences’, Himalaya Publishing House, New Delhi.
- Kothari C.R., ‘Research Methodology – Methods and Techniques’, New Age International Publishers.
- Pauline V. Young, ‘Scientific Social Surveys and Research’, Prentice-Hall of Indian Pvt. Ltd., New Delhi.
- Sachdeva J.K., Business Research Methodology, Himalaya Publishing House, 2nd revised, 2011.
- Gupta S.P., Statistical Methods, Sultan Chand & Sons.

Note: There will be independent question papers for M.Com. distance mode examination of the paper Research Methodology Paper No. VI and VIII.

NB : For Guide lines of the Scheme of M.Com. Part–II, Paper – IV [a to k] (Research Methodology & Project work) please refer the last page of the syllabus.)

Guidelines for Regular Students

1) Distribution of Marks

A) Project Work & Viva-Voce ----- 50 Marks

B) Project Work & Viva-Voce ----- 50 Marks

Total ----- 100 Marks

2) Theory Examination of Research Methodology will be conducted by the University at the end of the academic year.

Duration of this Paper will be two hours.

3) The Division of 50 Marks of Project Work will be as follows ;

Project report writing ----- 60 Marks

Project Viva Voce ----- 40 Marks

4) Viva-Voce will be conducted at the end of the academic year but before the commencement of theory examination. It will be conducted by the Internal & External Examiners appointed by the University.

5) 100 Marks of Project Work will be given collectively by Internal & External Examiners and the average of these marks will be taken as final marks by External examiner after Viva-Voce submitted to university conducted.

6) Project Work will be done by the student individually.

7) The Project report shall consist at least typed 50 Pages.

8) Two Copies of typed Project Reports should be submitted through the concerned college up to 1st March of the year concerned.

9) Students are required to prepare the Project Report based on the field work and studying the current trends in commerce & Management under the guidance of the Project Guide. Project Report should not be based on only secondary data.

10) The Project Report contents at least following aspects.

A) Objectives of the Project

B) Tools used for collection of Data

C) Observations, findings, & conclusions

D) Suggestions.

11) All recognised P.G. Teachers under commerce faculty are eligible to work as Project Guide.

12) The Responsibility of the Project Work will be shared by all P.G. Teachers in Proportion.

Guidelines for External Students

- 1) External students will have to appear only for theory paper of Research Methodology for 50 Marks.
- 2) The marks obtained by the students out of 50 in this paper will be converted into 100 marks.

Equivalence

OLD	NEW
Semester - III Optional Paper – VI Research Methodology	Semester - III Optional Paper – VI Research Methodology
Semester - IV Optional Paper – VIII Research Methodology	Semester - IV Optional Paper – VIII Research Methodology

EQUIVALENCE

Sem.III Sem.IV

Sr. No.	Title of Old Paper	Title of New paper
1	Paper- I -Management Accounting (Sem.III)	Paper- I -Management Accounting (Sem.III)
2	Paper- II - Management Accounting (Sem. IV)	Paper- II - Management Accounting (Sem. IV)
3	Paper-I- Business Finance (Sem.III)	Paper-I- Business Finance (Sem.III)
4	Paper-I- Business Finance (Sem. IV)	Paper-I- Business Finance (Sem. IV)
5	Paper- V- Advanced Accountancy (Cost Accounting) (Sem.III)	Paper- V- Advanced Accountancy (Cost Accounting) (Sem.III)
6	Paper- VII- Advanced Accountancy (Financial Management) (Sem- IV)	Paper- VII- Advanced Accountancy (Financial Management) (Sem- IV)
7	Paper- V- Advanced Costing (Financial Management) (Sem.III)	Paper- V- Advanced Costing (Financial Management) (Sem.III)
8	Paper- VII- Advanced Costing (Financial Management) (Sem.IV)	Paper- VII- Advanced Costing (Financial Management) (Sem.IV)

9	Paper-V -Taxation (Sem.III)	Paper-V -Taxation (Goods and Service Tax Act. 2016) (Sem.III)
10	Paper-VII -Taxation (Sem. IV)	Paper-VII -Taxation (Indirect Taxes) (IV)
11	Paper-V-Advanced Banking and Financial System (Modern Banking) (Sem.III)	Paper-V- Advanced Banking and Financial System (Modern Banking) (Sem.III)
12	Paper-VII-Advanced Banking and Financial System (Modern Banking) (Sem. IV)	Paper-VII-Advanced Banking and Financial System (Modern Banking) (Sem. IV)
13	Paper-V-Cooperation and Rural Development. (Cooperative Structure in India.) (Sem.III)	Paper-V-Cooperation and Rural Development. (Cooperative Structure in India.) (Sem.III)
14	Paper-VII-Cooperation and Rural Development. (Cooperative Structure in India.) (Sem. IV)	Paper-VII-Cooperation and Rural Development. (Cooperative Structure in India.) (Sem. IV)
15	Paper-V- Business Administration (Application of Management in International Business) (Sem. III)	Paper-V- Business Administration (Application of Management in International Business) (Sem. III)
16	Paper-VII- Business Administration (Application of Management in International Business) (Sem. IV)	Paper-VII- Business Administration (Application of Management in International Business) (Sem. IV)
17	Paper-V- Secretarial Practice (Company Administration) (Sem. III)	Paper-V- Secretarial Practice (Company Administration) (Sem. III)
18	Paper-VII-Secretarial Practice (Secretarial Audit and Investigation) (Sem. IV)	Paper-VII-Secretarial Practice (Secretarial Audit and Investigation) (Sem. IV)
19	Paper-V- Small Business And Entrepreneurship Management (Sem. III)	Paper-V- Small Business And Entrepreneurship Management (Sem. III)
20	Paper-VII- Small Business And Entrepreneurship Management (Sem. IV)	Paper-VII- Small Business And Entrepreneurship Management (Sem. IV)

21	Paper-V- Organized Markets and Transportation (Sem. III)	Paper-V- Organized Markets and Transportation (Sem. III)
22	Paper-VII- Organized Markets and Transportation (Sem. IV)	Paper-VII- Organized Markets and Transportation (Sem. IV)
23	Paper-V- Insurance (General Insurance) (Sem. III)	Paper-V- Insurance (General Insurance) (Sem. III)
24	Paper-VII- Insurance (General Insurance) (Sem. IV)	Paper-VII- Insurance (General Insurance) (Sem. IV)
25	Paper-V- Advanced Statistics (Industrial Statistics) (Sem. III)	Paper-V- Advanced Statistics (Industrial Statistics) (Sem. III)
26	Paper-VII- Advanced Statistics (Demography and Index Number) (Sem. IV)	Paper-VII- Advanced Statistics (Demography and Index Number) (Sem. IV)