



**B**  
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**(2009)**

**SHIVAJI UNIVERSITY, KOLHAPUR-416 004. MAHARASHTRA**

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**शिवाजी विद्यापीठ, कोल्हापूर - ४१६ ००४.**

दुरध्वनि: (ईपीएबीएक्स) २६०९००० विस्तारीत क्र. २६०९०९४) तार : युनिशिवाजी

फॅक्स : ००९१-०२३१-२६९१५३३ व २६९२३३३. e-mail : bos@unishivaji.ac.in

SU/BOS/Com/M.Com./2797

Date : 25-6-2013

The Head, Department of Commerce & Management Shivaji University, Kolhapur.	The Principal, All Affiliated M.Com Colleges Shivaji University, Kolhapur.
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Subject: Regarding revised syllabi, nature of question paper, structure and equivalence of M.Com. Part I (Sem. I & II) Semester System 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 revised syllabi of M.Com. Part I (Sem. I & II) Semester System under the Faculty of Commerce.

This revised syllabi shall be implemented from the academic year 2013-2014 (i.e. from June 2013) onwards. A soft copy (C.D.) containing the syllabus is enclosed herewith and it is also made available on university website [www.unishivaji.ac.in](http://www.unishivaji.ac.in).

Further, it is hereby informed that the syllabi, pattern of examination & Credit System will be same for the University Department & Affiliated Colleges. The question papers on the pre-revised syllabi of above mentioned course will be set for the examinations to be held in Oct/November 2013, March/April 2014, Oct/November 2014 & March/April 2015. 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,

Sd/-

Dy. Registrar

Encl: As above

Copy to;

1 Dean, Faculty of Commerce

2 Chairman, BOS in 1.Bus. Management

2. Bus. Economics 3. Commerce 4. Accountancy

3 Appointment Section

4 P.G. Admission Section

5 O.E-I Section

6 Affiliation Section (P.G.)

7 Computer Centre

8 Eligibility Section

for information and necessary action.



**B**  
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**Syllabus For**  
**Master of Commerce**  
**M.Com. Part-I**  
**Sem-I & Sem-II**

**Introduced from June 2013 and Onwards**

**Master of Commerce**  
**M.Com. Part-I**  
**Sem-I & Sem-II**  
**(Choice Based Credit System)**  
**Introduced from June 2013 and Onwards**

- 1. Implementation of semester system** - It was decided that the semester system should be implemented gradually as mentioned below

M.Com. Part – I Sem-I & Sem-II from Academic year 2013- 14

M.Com. Part – II Sem-III & Sem-IV from Academic year 2014- 15

- 2. Pattern of semester system** – It was decided to accept 80:20 pattern for the purpose of semester examinations.

- 3. Scheme of internal assessment** - The committee took note of the UGC guidelines and recommended to have continuous internal assessment for M.Com. Programme. Internal Examination will be compulsory for all students. If a student fails / remains absent in internal Examination then he / she will have to clear the internal Examination in subsequent attempt/s.

**The following scheme for internal assessment was prepared.**

The Question paper in each semester (for each paper) shall be of 100 marks wherein 80 : 20 patterns will be accepted.

For this purpose following will be the pattern for internal assessment scheme

i) M.Com. Part – I and II There will be Home Assignment /Internal Test/ Mini project for 10 marks and Seminar/ Oral / Case study for 10 marks of each semester

(The 80:20 Pattern will be applicable to Distance education students. However, for internal work there will be Home assignment of 20 marks for each paper of all semesters)

The division of marks for Paper VIII of each Special group will be as 80 marks for project work and 20 marks for viva-Voce. The evaluation of 100 marks will be done at the time of viva-voce. However, this division will not be applicable to the students on distance mode.

Distance Mode students shall have to appear for a separate paper prescribed by the authorities.

- 4. Duration of semester examination for each paper** - The duration of semester examination for each paper of 80 marks shall be of three hours.

- 5. Equivalence of papers and chances for the students in pre-semester pattern (i.e. annual pattern)** - Two additional chances shall be provided for the repeater students of the annual pattern. After this the concerned students will have to appear as per the equivalent paper given under semester system.

- 6. Standard of passing-** The Standard of passing shall be 40% where the student will have to score 32 marks out of 80 and 8 Marks out of 20 in each paper. There will be a separate head of passing in Theory i.e. (university exam. ) and Internal Examination.  
N.B.: - A student will be allowed to keep term for M.Com. Part-II if he/she passes in all papers of Part I or fails in Part I in any of or all the heads of passing (Sem.I & sem.II) taken together.

- 7. Result** - The result of each semester should be declared as Pass or Fail.

8. The choice based credit system (CBCS) is applicable to M.Com. Course. However, it will not be applicable to Distance education students. Under the CBC system (Choice based credit system) there students should select the subject /paper from special group /elective/Optional Paper under the Commerce Faculty from M.Com, MBA, Law and MCA .

**9. Revised Ordinance and Rules -** The committee has revised the ordinance and rules as per semester system. Draft ordinance and rules are enclosed herewith for the approval of the respective university authorities. These revised ordinance and rules will be gradually implemented with effect from the academic year 2013 -14 for M.Com. course. However the existing (i.e. pre-revised) ordinance and rules shall remain in Force for the students of annual pattern during the transition period.

**Master of Commerce****M.Com. Part-I****Sem-I & Sem-II****(Choice Based Credit System)****Introduced from June 2013 and Onwards**

Sr. No.	Semester I	Sr. No.	Semester II
	<b>Compulsory Paper</b>		<b>Compulsory Paper</b>
1	Management Concepts and Organisational Behaviour (Management Concepts ) Paper-I	25	Management Concepts and Organisational Behaviour (Organisational Behaviour) Paper-II
2	Managerial Economics Paper-I	26	Managerial Economics Paper-II
	<b>Opt. Paper</b>		<b>Opt. Paper</b>
3	<b>Gr-a</b> : Advanced Accountancy Paper-I	27	<b>Gr-a</b> : Advanced Accountancy Paper-III
4	<b>Gr-a</b> : Advanced Accountancy (Auditing) Paper-II	28	<b>Gr-a</b> : Advanced Accountancy (Taxation) Paper-IV
5	<b>Gr-b</b> : Advanced Costing Paper-I	29	<b>Gr-b</b> : Advanced Costing Paper-III
6	<b>Gr-b</b> : Advanced Costing Paper-II	30	<b>Gr-b</b> : Advanced Costing Paper-IV
7	<b>Gr-c</b> : Taxation (Income Tax) Paper-I	31	<b>Gr-c</b> : Taxation (Income Tax) Paper-III
8	<b>Gr-c</b> : Taxation (Income Tax) Paper-II	32	<b>Gr-c</b> : Taxation (Income Tax) Paper-IV
9	<b>Gr-d</b> : Advanced Banking and Financial System (Law and Practice of Banking in India ) Paper-I	33	<b>Gr-d</b> : Advanced Banking and Financial System (Law and Practice of Banking in India) Paper-III
10	<b>Gr-d</b> : Advanced Banking and Financial System (Bank Management ) Paper-II	34	<b>Gr-d</b> : Advanced Banking and Financial System (Bank Management) Paper-IV
11	<b>Gr-e</b> : Cooperation and Rural Development (Principles of Cooperation) Paper-I	35	<b>Gr-e</b> : Cooperation and Rural Development (Principles of Cooperation) Paper -III
12	<b>Gr-e</b> : Cooperation and Rural Development (Rural Economy of India) Paper-II	36	<b>Gr-e</b> : Cooperation and Rural Development (Rural Economy of India) Paper-IV
13	<b>Gr-f</b> : Business Administration (Introduction to Business Administration ) Paper-I	37	<b>Gr-f</b> : Business Administration (Introduction to Business Administration) Paper-III
14	<b>Gr-f</b> : Business Administration (Functional Areas of Management : HR and Production) Paper-II	38	<b>Gr-f</b> : Business Administration (Functional Areas of Management : Marketing and Finance) Paper-IV
15	<b>Gr-g</b> : Secretarial Practice Paper - I	39	<b>Gr-g</b> : Secretarial Practice Paper - III
16	<b>Gr-g</b> : Secretarial Practice (Business Correspondence) Paper - II	40	<b>Gr-g</b> : Secretarial Practice (Business Correspondence) Paper - IV
17	<b>Gr-h</b> : Small Business And Entrepreneurship (Entrepreneurship Management) paper-I	41	<b>Gr-h</b> : Small Business And Entrepreneurship (Entrepreneurship Management) paper-III

18	<b>Gr-h</b> : Small Business And Entrepreneurship (Management of Small Business) paper-II	42	<b>Gr-h</b> : Small Business And Entrepreneurship (Management of Small Business) paper-IV
19	<b>Gr-i</b> : Organized Market and Transportation (Organized Market ) Paper - I	43	<b>Gr-i</b> : Organized Market and Transportation (Organized Market) Paper - III
20	<b>Gr-i</b> : Organized Market and Transportation (Transportation) Paper - II	44	<b>Gr-i</b> : Organized Market and Transportation (Transportation) Paper - IV
21	<b>Gr-j</b> : Insurance (Fundamentals of Insurance) Paper-I	45	<b>Gr-j</b> : Insurance (Fundamentals of Insurance) Paper-III
22	<b>Gr-j</b> : Insurance (Principles & Practice of Life & Health) Paper-II	46	<b>Gr-j</b> : Insurance (Principles & Practice of Life & Health) Paper-IV
23	<b>Gr-k</b> : Advanced Statistics (Mathematical Methods) Paper-I	47	<b>Gr-k</b> : Advanced Statistics (Design of Experiments) Paper-III
24	<b>Gr-k</b> : Advanced Statistics (Operations Research) Paper-II	48	<b>Gr-k</b> : Advanced Statistics (Sampling Techniques ) Paper-IV

**Shivaji University, Kolhapur**  
**M.Com-Part-I**  
**Semester- I**  
**Compulsory Paper**  
**Management Concepts and Organizational Behaviour Paper-I**  
**(Management Concepts)**

**Objectives:**

- 1) To acquaint the students with the basic management concepts and process.
- 2) To create awareness among students about the modern trends in the management and impact of globalization.

**Unit -1:- Evolution of Management Thought:-**

Contribution of Michal porter Mary Parker Follet, Peter Drucker and C.K pralhad Management in 21st century. International Management - Impact of globlization on management.

**Unit - 2:- Basics of Management:**

Definition, characteristics and significance of management, Managerial skills, Henry Mintzberg's roles of manager, Management of Change- Need for change, Resistance to change and remedies to overcome the resistance.

**Unit - 3:- Managerial Functions:**

**Planning:** Concept, significance and process. **Organizing:** Concept and principles, **Staffing,** **Directing** and **Controlling:** Concepts and process.

**Unit - 4:- Leadership and Motivation:**

**(A) Leadership:** Concept and theories of leadership-Traits theory, Behavioural theories, Fiedler's Contingency Theory, Harsey-Blanchard's Theory, The Managerial Grid, Likert's four systems of leadership.

**(B) Motivation:** Concept and process of motivation, Theories of motivation-Maslow's Need Hierarchy Theory, Hertzberg's Two Factor Theory, McGregor's Theory 'X' and Theory 'Y', Alderfer's ERG theory, Victor Vroom's expectancy theory.

**References:**

- 1) Organization and Management- Dr.C.B.Gupta
- 2) Business Organization and Management - M.C. Shukla
- 3) The Practice of Management- Peter Drucker
- 4) Principles of Management O.B. K. Aghurth
- 5) Management and Organizational Behaviour-P. Subbarao
- 6) Organizational Behaious - Keith avis
- 7) Organizational Behaious - Stephen Robbins
- 8) Organizational Behaious - Dr. Anjali Ghanekar

**Concerned websites may also be referred.**

**PERIODS ALLOTTED PER UNIT**

Unit	No.of Periods
<b>1</b>	<b>10</b>
<b>2</b>	<b>15</b>
<b>3</b>	<b>15</b>
<b>4</b>	<b>20</b>
Total	60

Distribution of Marks:100

<b>Internal Work; 20 Marks</b>
<b>Theory Paper : 80 Marks</b>

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-I  
Semester- I  
Compulsory Paper**

**MANAGERIAL ECONOMICS Paper-I**

**PREAMBLE :-** Managerial Economics is a new branch of Economics. It is applied Economics and constitutes Micro as well as Macro Economic theories, which are useful to business manager in daily decision making regarding his business. Therefore, it is essential to the commerce and management students to aware about the Managerial Economics. They should be well versed in the knowledge of Managerial Economics by keeping this view the syllabus of Managerial Economics is prepared accordingly, to face the problems of the business during the globalization era.

**Unit 1: Introduction to Managerial Economics**

**Periods-14**

Meaning, Definition, Nature and Scope of Managerial Economics- Economic Theory and Managerial Theory- Role and Responsibilities of Business Manager- Managerial Economics and Decision making – Objectives of Business Firm.

**Unit 2: Demand Analysis**

**Periods-14**

Demand function- Law of Demand- Elasticity of demand- Types of elasticity of demand- Measurement of price elasticity of demand – Use of elasticity of demand in Managerial decisions.

**Unit 3: Theory of Consumer's Choice**

**Periods-16**

Indifference curve Analysis- Revealed Preference Theory. Theory of Consumer's Choice under risks- Demand forecasting – Methods of Demand Forecasting.



**Unit 4: Production Theory****Periods-16**

Production Function- short run production function – Long-run production function- Economics of Scale- cost concepts- their nature, shape and Interrelationship. Break Even Analysis.

Reference Books :-		
1.	Dean Joel	‘Managerial Economics’, Tata MC Graw Hill, Delhi.
2.	D.N. Dwivedi	‘Managerial Economics’, Vikas publishing House PVT Ltd. New Delhi.
3.	R. Cauvery, U.K.	‘Managerial Economics’,
4.	M.Girija, R. Meenakshi	S.Chand & Company Ltd. New Delhi.
5.	Gough J. & S. Hill S.	‘Fundamentals of Managerial Economics Macmillan, London.
6.	Peterson, H. Craig & W. Cris Lewis,	‘Managerial Economics’, Prentice Hall Delhi.
7.	Dr. M.N. Shinde,	‘Managerial Economics’, Ajab Publication, Kolhapur.
8.	H.L. Ahuja,	‘Advanced Economic Theory’
9.	K.K. Dewtt,	‘Modern Economic Theory’ S.Chand & Company Ltd. New Delhi.
10.	Mehta P.L.	‘Managerial Economics’, S. Chand & Company Ltd. New Delhi.
11.	Gopal Krishna D.,	‘A Study of Managerial Economics’ Himalaya publishing house, Bombay.
12.	Hague D.C.	Managerial Economic Analysis for Business Decisions, Longman Group Ltd, London.

**NATURE OF QUESTION PAPER**

Total Marks:80

Duration: 3 Clock Hours

Instructions: 1) Que. No. 1 &amp; 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-I**  
**Semester- I**  
**Group – a**  
**Advanced Accountancy paper-I**

**Objectives :**

- 1) To acquaint the students with important Accounting Standards, Group Accounts and Final Accounts of Cooperatives.

**Unit-I - Introduction to Accounting Standards**-Meaning, objectives and need of Accounting standards, Introduction to IFRS, Distinction between Indian GAAP and IFRS

**Unit-II -Selected Accounting Standards with Practical Problems**

AS-1-Disclosure of Accounting policies

AS-2-Valuation of Inventories

AS-6-Depreciation

AS-7- Construction Contracts

AS-9- Revenue Recognition

AS-10-Fixed Assets

As-13-Investment Accounting

**Unit-III - Accounts of Holding Company** -(Group Accounts upto two subsidiaries- AS- 21)

**Unit-IV- Accounts of Co-operative Societies**-Consumer, Credit and Dairy units as per Maharashtra Co-operative Act.

**Reference Books : For Advanced Accountancy paper I**

1. Advanced Accountancy- Shukla and Grewal
2. Advanced Accountancy-R.R.Gupta
3. Steps in Advanced Accountancy -Maheshwari
4. Advanced Accountancy-Jain and Narang
5. Advanced Accountancy-H.Chakraborty
6. Advanced Accountancy - S.P.Iyengar
7. Student's Guide to Accounting standards (Taxman)- D.S.Rawat

**Nature of Question Paper for**

Advanced Accountancy paper-I & III

Instructions- 1- Q. No. 1 & 2 are compulsory.

2- Attempt any 3 from Q. no. 3 to 6

Total Marks : 80

Q. No. 1 Objective Type

a. Choose the correct alternative given below.

8 marks

b. Fill in the blanks

4 marks

c. State True or False

4 marks

Q. No.2 Short Notes (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-I**  
**Semester- I**  
**Group – a**  
**Advanced Accountancy Paper-II**  
**(Auditing )**

**Objectives :** To introduce the students with some crucial aspects of business audit.

**Unit-I** - Concept of Auditing with Reference to Auditing Standards, Types of Audit- Internal Audit, Statutory Audit, Tax Audit, Cost Audit, Management Audit,

**Unit-II-** Divisible profits-Financial, Legal and Policy considerations

**Unit-III** - Audit of Bank and Insurance Companies, Audit of Computerized Accounting.

**Unit-IV** - Audit Reports, Significant events occurring after the Balance Sheet

**Reference Books:** For Advanced Accountancy paper II

1. Practical Auditing - Ghatalia, Spicor & Paggler
2. Practical Auditing- B.N. Tondon
3. Principles of Auditing - De paula
4. Principles & Practice of Auditing-Saxena
5. Contemporary Auditing - Kamal Gupta
6. Students Guide to Auditing Standards (Taxman) - D.S. Rawat

**Nature of Question Paper for**  
**Advanced Accountancy paper-II**

Total Marks : 80

Instructions- 1- Q. No. 1 & 2 are compulsory.

2- Attempt any four from Q. no. 3 to 6

Q. No. 1 Objective Type

a. Choose the correct alternative given below. 8 marks

b. Fill in the blanks 4 marks

c. State True or False 4 marks

Q.No.2 Short Notes (Any Two out of Three) 16 marks

Q.No.3 Broad Question 16 marks

Q.No.4 Broad Question 16 marks

Q.No.5 Broad Question 16 marks

Q.No.6 Short Answer Question 16 marks

(Any Two out of Three)

**M.COM. Part-I**  
**Semester-I**  
**Group – b**  
**Advanced Costing Paper I**

**Objectives-**

To gain the understanding of costing concepts and procedure in cost accounting system.

**Course Inputs-**

**Unit-I** Meaning, nature, need „scope and objectives of cost accounting. Difference between Financial Accounting and Cost Accounting.

**Unit-II** Elements of Cost – Classification of cost, cost unit, cost centers, Preparation of Cost Sheet and Quotation.

**Unit-III** Cost Accounting of Materials – Procurement procedure, Store Procedure, Stores accounting and control, Receipts and issues of materials, Different methods of pricing of issues of materials., fixation of various stock levels and economic order quantity.

**Unit-IV** Cost Accounting of Labour – Recording and analysis of Labour cost, overtime, Idle time, Holiday work, Holiday's with pay, Casual workers, Labour turnover, Time and motion study, Methods of remunerating labours and Incentive systems.

**Reference Books**

1. Cost Accounting – Methods and Practice – B.K. Bhar
2. Cost Accounting – Jain and Narang
3. Cost Accounting – Jawahar Lal
4. Cost Accounting – Maheshwari
5. Cost Accounting – Problems and Solutions – Khanna, Pandey Ahuza

**M.COM. Part-I**  
**Semester-I**  
**Group – b**  
**Advanced Costing Paper- II**

**Objectives-** To gain the understanding of costing concepts and procedure in cost accounting system.

**Unit-I** - Cost accounting of overheads – Classification, Allocation and Apportionment, Departmentalization and Absorption of overheads. Under and over absorption of overheads, Treatment of depreciation, Interest on capital and Research and Development cost.

**Unit-II** - Job costing and contract Costing

**Unit-III** a) Process costing (including equivalent production excluding inter process profit) costing of Joint and By products, b)Service costing (operating)-costing Hotel, Power, Transport and Hospital.

**Unit-IV** Reconciliation of cost and financial Accounts.

Distribution of Marks for each semester –

Theory	: 32 Marks
Practical Problems	: 48 Marks
Total	: 80 Marks

Reference Books for

1. Cost Accounting – Methods and Practice – B.K. Bhar
2. Cost Accounting – Jain and Narang
3. Cost Accounting – Jawahar Lal
4. Cost Accounting – Maheshwari
5. Cost Accounting – Problems and Solutions – Khanna, Pandey Ahuza

Nature of Question Paper

Advanced Costing

Paper I to IV

Instructions: 1) Q.No.1 & 2 are compulsory

2) Attempt any 3 from Q.NO. 3 to 6

**Q.No.1**

- |   |   |
|---|---|
| a. Choose the correct alternative given below - | 8 |
| b. Fill in the blanks <input type="text"/>      | 8 |
| c. True or False - <input type="text"/>         |   |

**Q.No.2 Short Note (Any two out of three) - 16**

**Q.No.3 Problem 16**

**Q.No.4 Problem 16**

**Q.No.5 Problem 16**

**Q.No.6 Problem 16**

**M.Com. Part-I  
Semester -I  
Group – c  
Taxation Paper-I  
(Income Tax )**

Objective: To obtain knowledge of various provisions of the Income Tax Act 1961 and its application in Computation of Income relating to Individual

**Unit- I-** Definitions under the Income Tax Act 1961.

**Unit- II-** Residential Status and Tax Liability

**Unit-III-** Exempted Incomes u/s 10

**Unit-IV-** Heads of income: Provisions relating to Computation of Total Income, & Tax Liability relating to individuals under various heads of Income

Theory - 40 Marks  
Problem-60 Marks  
100 Marks

**Reference Books-**

1. Singhanian V.K., Students Guide to Income Tax, Taxman, Delhi
2. Mehrotra H.C., Income Tax Law & Accounts
3. Dinkar Pagare, Income Tax Law & Practice
4. Prasad Bhagwati, Income Tax Law & Practice
5. Ahuja & Gupta, Systematic Approach to Income Tax

**Nature of Question Paper**

**Taxation Paper I & II (Income Tax)**

Instructions:- 1- Q. No.1 and 2 are compulsory.

2- Attempt any 3 from Q. No. 3 to 6.

Q. No. 1-

- |   |          |
|---|----------|
| a. Choose the correct alternative given below | 8 Marks  |
| b. Fill in the blanks                         | 4 Marks  |
| c. True or False                              | 4 Marks  |
| Q. No. 2- Short Note (Any four out of Six)    | 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-I**  
**Semester -I**  
**Group – c**  
**Taxation Paper-II**  
**(Income Tax )**

**Objective:** To obtain knowledge of various provisions of the Income Tax Act

1961 and its application in Computation of Income relating to HUF  
and Partnership firm.

**Unit-I-** Provisions relating to clubbing of Income

**Unit-II-** Set-off and carry forward of losses

**Unit-III-** Computation of Total Income and determination of tax liability of HUF and Partnership firm. Under various heads of income

**Unit-IV** Provisions relating to filing of returns under Income Tax Act, E- and online payment.

Theory - 32 Marks  
Problem-48 Marks  
80 Marks

## Reference Books-

1. Singhanian V.K., Students Guide to Income Tax, Taxman, Delhi
2. Mehrotra H.C., Income Tax Law & Accounts
3. Dinkar Pagare, Income Tax Law & Practice
4. Prasad Bhagwati, Income Tax Law & Practice
5. Ahuja & Gupta, Systematic Approach to Income Tax

## Nature of Question Paper

### Taxation Paper I & II (Income Tax)

Instructions:- 1- Q. No.1 and 2 are compulsory.

2- Attempt any 3 from Q. No. 3 to 6.

Q.No1-

- |   |         |
|---|---------|
| a. Choose the correct alternative given below | 8 Marks |
| b. Fill in the blanks                         | 4 Marks |
| c. True or False                              | 4 Marks |

Q.No2- Short Note (Any four out of Six) 16 Marks

Q.No3- Problem 16 Marks

Q.No4- Problem 16 Marks

Q.No5- Problem 16 Marks

Q.No6- Problem 16 Marks

## M.Com. Part-I

### Semester- I

#### Group – d

### Advanced Banking And Financial System Paper-I (Law and Practice of Banking in India)

#### Objectives :

- 1) To study the various Laws of Banking in India.
- 2) To study the practical Banking in India.

#### Unit-1 Legal Framework of Regulation of Banking Business : Periods-20

- A) R.B.I. Act, 1934 : Regulatory Provisions, Powers and functions.  
B) Banking Regulation Act, 1949 : Licensing of Banking companies, maintenance of liquid assets, Management of Banking Companies,  
C) Banking Companies (Acquisition and Transfer of Undertakings) Act 1970, 1980 & 1994 : Provisions regarding New Banks, Capital Adequacy and Management.

#### Unit-2 Securities and Exchange Board of India : Periods- 15

SEBI Act, 1992 : Objectives, Composition, management, Functions and powers, Stock Exchange Recognition, Regulation of stock Exchanges and By-Laws.

#### Unit-3 Negotiable Instruments Act, 1881 : Periods- 10

- A) Provisions regarding Paying Bank.  
B) Provisions regarding Collecting Bank.

**Unit-4 Banker's Book Evidence Act, 1891 :****Periods- 15**

Applicability – Mode of proof of certain entries in Banker's Books

Inspection of Book by order of courts or Judge, Transfer of property Act, 1852 : (Section 58) : Provisions regarding mortgage, pledge, Hypothecation.

<b>References books</b>	
1- K.K. Paniker	Banking Theory and system- S.Chand & Co.New Delhi.
2- Vasant Desai -	Indian Banking Nature & Problems Himalya publication.
3- S.K. Pawar -	Law and Practzest Banking
4- Legal Aspects of Banking operations -	Indian Institute of Banking & finance MACMILLAN
5- Banking Theory Law & Practice -	Sultan Chaoud & Sons 2004, New Delhi.
6- Banking Theory Law & Practice	Dr.P.K. Shrivastava 2003 Himalya Publishing House.
7- Banking Theory Law & Practice -	K.C. Shekhar 19 <sup>th</sup> edition 2007 Lekshmy Shekhar Vikas publication House pune.
8- Negotiabl Instruments Act 1881 -	C. Jamanadas & C.

**M.Com. Part-I****Semester - I****Group – d****Advanced Banking And Financial System Paper-II****(Bank Management )****Objectives –**

- 1) Recent Challenges in Bank Management and financial sector are to be studied by post graduate students.
- 2) To study and understand the nature of Bank Management
- 3) To aware about recent technologies required for efficient Banking and Marketing.

**Semester - II****Unit-1 Banking structure and process of Banking in India, Functions of Bank management****Periods- 20**

- a) Corporate planning-Nature & purpose of planning in banks
  - Management by objectives
  - Strategic & operational planning
- b) Decision making - formulating the objectives to the employees.
- c) Organizing - Principles of Organisational structure based on Departmental Divisions
- d) Directing - Principles of Direction - Design of change in Management
- e) Controlling - Steps in controlling Design of OVS in Banks
  - Operational Management Control
  - Management Control-
  - Strategic or Top level Management Control

**Unit-2 Functional Areas of Bank management****Periods- 20**

- a) Fund Management - Concept; Capital sources of funds-Legal, conventional and recent standards for adequate capital funds-
- b) i) Sources of Deposits - Factors influencing the mobilization of deposits-  
ii) Market-oriented changes Levels of deposits- composition of deposits- patterns of interest rates on deposits
- c) Borrowings - Borrowings from R.B.I. Borrowings from other Financial Institutions.



- d) Uses of funds-
- e) Liquidity Management - Determination of liquidity Needs Liquidity rules in India.
- f) Cash Management - Meaning & Importance of Cash management, Objectives of Cash management Cash flow Budgeting & forecasting.

### **Unit-3 Credit Management -**

**Periods- 10**

- I) Credit policy and credit planning –
- II) Loans and advances Features of- Lending policies of banks, Credit Deposit Ratio

### **Unit-4 Assets liability management -**

**Periods- 10**

- I) Introduction to risk management in Bank
  - 1) Credit Risks
  - 2) Operational Risks
  - 3) Liability Risks
- II) Income Recognition and Assets classification -Liquidity management -Concept of BASEL norms
- III) Banking Industry Vision 2010 -Risk management & CRAR

	<b>References books</b>	
1)	Bank Investment and funds mgt.-	Indian I. of Bankers Gerald O.Halter American Bankers Asso.
2)	Funds management in Com. Banks-	H.L. Verma, A.K. malhotra- Deep & Deep publication New Delhi.
3)	Principles and practice of Bank Mgt.-	P.Subba Rao Himalaya publishing House Bombay.
4)	Managing Indian Banks –The challenge ahead-	Vasant C. Joshi. Vinay V. Joshi. Response Books/A division of sage publications New Delhi London.
5)	Management techniques of Bank leading -	A.K. Chatterjee Himalaya P.H.
6)	Bank management -	Concepts & Issues John R. Brick- Michigon state University Reston Publishing Co. Reston Virginia.
7)	Managing profits profitability and productivity in public sector Banking -	Dr.Kiran ABS publications, Jalandhar.
8)	Principles of Banking -	IIB & F Macmillan
9)	Financial Avalys for Bank leading in liberalised economy-	S.P. Singh Himalya Publication.
10)	Risk management in Banks and Insurance-	Verma, Upadhya, Shrivastava.
11)	Modern Commercial Banking-	H.R. Machuraja.
12)	E- Banking in India-	Challenges and opportunities, Uppal and Jatana.
13)	E-Commerce-	G.Goel.
14)	R.B.I. Act-1934	
15)	Banking sector Reforms-	Sultan king
16)	Development Banking in India-	K.K. Mishra
17)	Principles of Banking , Indian Institute of Banking and Finance,	Macmillan

Nature of Question Paper  
Group d  
Sem.I & Sem.II  
Paper I to IV  
Advanced Banking and Financial System  
(Law and Practice of Banking in India and Bank Management)

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-I**  
**Semester- I**  
**Group –e**  
**Cooperation and Rural Development Paper-I**  
**(Principles of Cooperation )**

**PREAMBLE** – The objective of this paper is to create awareness about cooperation and cooperative development students. The Co-operative is third among important sector in the economy followed by private and public sectors. The cooperation is a golden mean between capitalistic and socialistic economy. Co-operative Movement is related to the poor persons which fulfills the collective needs of the society. Cooperation creates social responsibility and commitment for the overall development. The principle of cooperation, cooperative movement, cooperative legislation and cooperative finance have been included in this syllabus.

**Unit 1 Introduction to cooperation**

**Periods-15**

- A) Meaning, origin and development of cooperation
- B) Formation of cooperative societies
- C) Recent development in cooperative Principles in 1995
- D) Role of cooperation in Economic development.

**Unit 2 Cooperative movement in India**

**Periods-15**

- A) Origin and development of cooperative movement before 1991.
- B) Cooperative development after new economic policy (1991)
- C) Challenges and remedies to Strengthen the cooperative movement.
- D) Recommendations of High power committee-Shivajirao Patil committee

**Unit 3 Cooperative legislation in India****Periods-15**

- A) Review of cooperative legislation in India.
- B) Role of the state in cooperative movement.
- C) Main provisions of Maharashtra cooperative Act. 1960
- D) Modified cooperative law (Blue Print).

**Unit 4 Finance and cooperative movement****Periods-10**

- A) Need and sources of finance.
- B) Allocation of funds.
- C) Credit planning
- D) Performance of budget

**References Books**

1	Principles, problems and practice of cooperation -	T.N. Hajela, shivalal, Agarawala and company, Agra.
2	Theory History and practice of cooperation	R.D. Bedi, Loyal Book Dept. Meerut
3	Cooperation in India-	H.R. Mukhi New Heights publishers, New Delhi
4	Cooperation in India-	B.S. Mathur, Sanitya Bhawan, Agra.
5	Agricultural cooperation in India-	Johan Mitthal, Reliance Publishing House, New Delhi.
6	Law and Management of Cooperatives -	B.B. Trivedi
7	Fundamentals of cooperation -	Krishna Swami, Schand and Company, Ltd. Ramanagar, New Delhi.
8	Theory and practice of cooperation in India and Abrod. Vols. I, II, & III -	K.R. Kulkarni.
9	New Dimensions in cooperatives -	G.S. Kamat, Himalaya Publishing House.
10	सहकार – तत्व, व्यवहार आणि व्यवस्थापन –	गो.स.कामत, म.वि.ग्रं.नि.मं. नागपूर.
11	सहकार : तत्वे आणि व्यवहार–	रायखेलकर आणि डांगे, मेहता पब्लिशिंग हाऊस, पुणे – 30
12	सहकार –	सराफ मोहन, राविल प्रकाशन, सातारा.
13	सहकारी बँकिंग –	वि.श. नारवे, महाराष्ट्र राज्य सहकारी संघ, पुणे.
14	भारतातील सहकारी चळवळ भाग – 1 व 2 चौगुले आणि पठाण –	कॉन्टिनेंटल प्रकाशन, पुणे.

**M.Com. Part-I**  
**Semester- I**  
**Group –e**  
**Cooperation and Rural Development Paper-II**  
**(Rural Economy of India)**

**PERMABLE** – The objective of this paper is to create awareness about co-operation and co-operative movement. The co-operative sector is third Important sector in the economy, followed by private and public sectors. Co-operation is a golden mean between capitalistic and socialistic economy. Co-operative movement is related to the poor persons in the society which fulfills the collective needs of the society. Co-operation creates social responsibilities and commitment for the overall development. Rural development in India, Rural resources, Rural instructors and Rural development in India have been included in this syllabus.

**Unit 1 Rural development in India**

**Periods-15**

- A) Nature and features of rural economy
- B) Role of Rural economic sector in Indian economy
- C) Problems of rural economy- Population, Poverty, Unemployment and Migration.
- D) Changing rural scenario.

**Unit 2 Rural resources in India**

**Periods-15**

- A) Land resources
- B) Water resources
- C) Forest resources
- D) Manpower resources Present position, problems and remedies

**Unit 3 Rural Infrastructure in India**

**Periods-15**

- A) Regional Rural Banks
- B) Rural Electrification.
- C) Rural Road and transport
- D) Rural Health Present position, problems and remedies

**Unit 4 Agricultural development in India**

**Periods-15**

- A) Agricultural pricing and marketing
- B) Mechanisation of Agriculture
- C) Farm Management
- D) Rural Indebtedness -causes and remedies.

**Reference Books -**

<b>1</b>	A study of Rural Economics -	Vasant Desai, Himalaya Publishing, House, Bombay
<b>2</b>	Rural Economics of India -	D.P. Sharma, V.V. Desai, Vikas Publishing House Pvt. Ltd.- 5 Anasary Road, New Delhi.
<b>3</b>	Rural Industrialization in India	Bepin Behari.
<b>4</b>	Rural Development, Principles, Policies and Management,	Katar Singh, sage publication New Delhi.
<b>5</b>	Rural Development,	Volume I to VI Vasant Desai, Himalya Publishing House, Bombay,

**Group e**  
**Sem.I & Sem.II**  
**Paper I to IV**  
**Cooperation and Rural Development**  
**Principles of Cooperation and Rural Economy of 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-I**  
**Semester - I**  
**Group f**  
**Business Administration Paper-I**  
**(Introduction to Business Administration )**

**Unit I : A) Business Administration :** concept, nature, scope, characteristics, objectives of business. Challenge before today's business. E-business, strategic business unites.

**B) Administration:-** concept and importance.

**C) Business Administration:-** concept importance and characteristics of administration.

**Unit II : Business Environment :-** concept, macro and micro elements.  
Environment analysis- process- spot analysis, industry analysis, situation analysis.

**Unit III : Government and Business :** Changing role of Govt. in business- Public, Private and Joint sector. Social Responsibility of Business, Business and society, Liberalization, Privatization and Globalization in business. Social Audit - Nature, evolution, status in India.

**Unit IV : Business Ethics :** Nature, sources, Ethical dilemmas, managing ethical dilemma. Corporate culture and ethics, methods to improve ethical decisions.

**Reference Books:**

1. Knootz Weiandrich, Essentials of Management, McGraw Hill International.
2. Kazmi, Business Policy, Tata McGraw Hill, Mumbai.
3. Tripathi Reddey, Principles of Management, Tata McGraw Hill, Mumbai.
4. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai.
5. Balsubramanian, Corporate Governance.
6. Aswathappa, K., Legal Environment of Business, Himalaya Publ. House, Delhi.
7. Trivedi M. L., Government and Business , Bombay Multitech.
8. Amarchand D., Government and Business, Tata McGraw Hill, Mumbai.
9. Glueck William, F., Strategic Management and Business Policy, New York, McGraw Hill.

**M. Com. Part- I**  
**Semester - I**  
**Group f**  
**Business Administration Paper-II**  
**(Functional Areas of Management : HR and Production )**

**Unit I : Human Resource Management :** concept, Scope and functions.  
Concept of HRD, Performance Appraisal methods, Quality of work Life.

**Unit II: Recent Trends in HRM :** International HRM, Managing Diversity, HRIS ( Human Resource information System ) Global Recruitment, selections and training, changing industrial relations. Flexi time and Flexi work. Future of HRM - challenges and Prospects.

**Unit III : Operations Management :** concept, scope and objectives of operations management. Factors affecting plant locations. Types of lay out. Material Handling - principles of material handling, equipments used in material handling. Concept of quality - Quality Control, quality awareness, TQM.

**Unit IV : Recent Trends in Operations Management :** CAD ( computer aided design ) CAM (computer aided manufacturing) Robotics, Automation, Flexible Manufacturing System, JIT manufacturing, Lean Manufacturing. Factor saffecting technology change, logistic management, maintenanc Management.

**Reference Books:-**

1. Knootz Weiandrich, Essentials of Management, McGraw Hill International.
2. Kazmi, Business Policy, Tata McGraw Hill, Mumbai.
3. Tripathi Reddey, Principles of Management, Tata McGraw Hill, Mumbai.
4. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai.
5. Balsubramanian, Corporate Governance.
6. Aswathappa, K., Legal Environment of Business, Himalaya Publ. House, Delhi.
7. Trivedi M. L., Government and Business , Bombay Multitech.
8. Amarchand D., Government and Business, Tata McGraw Hill, Mumbai.
9. Glueck William, F., Strategic Management and Business Policy, New York, McGraw Hill.

**Group f**  
**Sem.I & Sem.II**  
**Paper I to IV**

**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
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Que:- 4: Long question	-----16 Marks
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Que:- 5: Long question	-----16 Marks
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Que:- 6: Write Short Notes (Any TWO out of THREE)	-----16 Marks
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**M.Com. Part-I**  
**Semester-I**  
**Group - g**  
**Secretarial Practice Paper - I**

**Unit-1 Definition of Secretary, qualities of a good secretary** - Types of secretaries - personal secretary, company secretary, secretary of co-operative society and a local body.

**Unit-2 Company Secretary** - Qualifications, appointment, dismissal, duties, rights and liabilities of company secretary, changing role of company secretary.

**Unit-3 Company Secretary in whole-time practice** - provisions relating to certificate of practice. Qualifications for practice, areas of practice and future scope.

**Unit-4 Corporate Governance-** Concept, Need, Role of Directors, Auditor and Company Secretary in Corporate Governance, Corporate Governance in India.

**Reference Books:-**

1. Pitmans Business Correspondence, Geoffery Whitehead, David H. Whitehead, Wheeler Publishing, Allahabad.
2. Modern Business Correspondence, S. M. Nagamia & J. C.Bahl, Hind Kitabas Ltd., Bombay.
3. Communication through Letters and Reports,H. Menning, Illinois Richard D. Irwin.
4. Business Communication, U.S. Rai & S.M. Rai, Himalaya Publishing House, Mumbai.

5. Business Communication, Homai Pradhan, D.S. Bhende and Vijaya Thakur, Himalaya Publishing House, Mumbai.
6. Commercial Correspondence, P. K. Ghosh and Y.K. Bhushan.
7. Company Law and Secretarial Practice, Nafees Baig, Sterling Publishers, New Delhi.
8. Handbook of Business Letters, L.E. Frailey, Super Book House, Bombay.
9. Corporate Law and Secretarial Practice, N.D. Kapoor, Sultan Chand and Sons, New Delhi.
10. Taxmann- Company Law
11. Kuchhal- Secretarial Practice.

**M. Com. Part-I**  
**Semester-I**  
**Group g**  
**Secretarial Practice Paper - II**  
**(Business Correspondence)**

**Unit-1 Business Correspondence** - Importance, characteristics of a good business letter - Layout of a business letter.

**Unit-2 Types of Correspondence** - Internal Correspondence and external correspondence, Secretarial duties relating to external correspondence

**Unit-3 Corporate Communication-** Meaning, Process of Communication, barriers and gateways in communication, Structure- means, modes and types of communication, feedback in communication, Social aspect of communication

**Unit-4 Report Writing-** Meaning, need, essentials of good business report, format of business report, Precautions to be taken in report writing

**Reference Books:-**

1. Pitmans Business Correspondence, Geoffery Whitehead, David H. Whitehead, Wheeler Publishing, Allahabad.
2. Modern Business Correspondence, S. M. Nagamia & J. C. Bahl, Hind Kitabas Ltd., Bombay.
3. Communication through Letters and Reports, H. Menning, Illinois Richard D. Irwin.
4. Business Communication, U.S. Rai & S.M. Rai, Himalaya Publishing House, Mumbai.
5. Business Communication, Homai Pradhan, D.S. Bhende and Vijaya Thakur, Himalaya Publishing House, Mumbai.
6. Commercial Correspondence, P. K. Ghosh and Y.K. Bhushan.
7. Company Law and Secretarial Practice, Nafees Baig, Sterling Publishers, New Delhi.
8. Handbook of Business Letters, L.E. Frailey, Super Book House, Bombay.
9. Corporate Law and Secretarial Practice, N.D. Kapoor, Sultan Chand and Sons, New Delhi.
10. Taxmann- Company Law
11. Kuchhal- Secretarial Practice.



**Group g**  
**Sem.I & Sem.II**  
**Paper I to IV**

**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-I**

**Semester-I**

**Group: h**

**Small Business And Entrepreneurship Management Paper-I**  
**(Entrepreneurship Management )**

- 1 Introduction to Entrepreneurship** : Concepts of Entrepreneur, Enterprise and Entrepreneurship- Difference between Entrepreneur, Intrapreneur and Manager-Types of entrepreneur, Functions of Entrepreneurs
- 2 Entrepreneurship Theories and Process** : Economic, Sociological and Psychological theories- Entrepreneurship Process-Setting, preparation, management and survival, growth- Entrepreneurship Transition- Entrepreneurship problems and prospects in India.
- 3 Entrepreneurship Development Programme (EDP):** Concept and Role of EDP in economic development- EDP programmes and their evaluation -Incentives for entrepreneurship development - Obstacles in entrepreneurial growth.
- 4 Institutions in aid of Entrepreneurship** : Department of Micro, Small and Medium Enterprises (MSME) at Central Government - MSME service Institutes - National Institute of Entrepreneurship and Small Business Development (NIESBUD) - National Institute for Small Industries Extension & Training (NISIET) Hyderabad- Maharashtra Centre for Entrepreneurship Development Aurangabad - Indian Institutes Entrepreneurship Development Aurangabad- National Alliance Young Entrepreneur (NAYE): Their Organisation, role and working.

**Reference Books**

- 1 Dynamics of Entrepreneurial Development and Management - Vasant Desai, Himalaya Publishing House
- 2 Entrepreneurial Development in India - Dr. C.B. Gupta & Dr. N.P. Srinivasan, Sultan Chand & Sons, New Delhi.
- 3 Entrepreneurship Development- Dr. S.S.Khanka ,S.Chand & Company Ltd.
- 4 Entrepreneurship Development and Management -Jose paul and N. Ajit Kumar ,Himalaya Publishing House
- 5 Developing Entrepreneurship-Udai Pareek & T.V. Rao
- 6 Management of Small Scale Industries - Vasant Desai
- 7 Management of Small Scale Industries - R.R. Khan
- 8 Sickness in Small Scale Industry - Reddy and Reddy
- 9 How to succeed in Small Scale Industry - Ram K. Vepa

**M.Com. Part-I**  
**Semester-I**  
**Group: h**  
**Small Business And Entrepreneurship Management Paper-II**  
**Management of Small Business**

- 1 **Micro, Small and Medium Enterprises (MSME):** Small industry policy in India- Main provisions of MSME Act, Small and medium Enterprises in Japan, China, South Korea, Malaysia, Thailand.
- 2 **Location and Ownership of an Enterprise :** Need, importance, steps in enterprise's location - selection of site, selection of ownership pattern -Individual, Corporate and Co-operative Ownership - Legal issues involved in formation of small enterprise.
- 3 **Productional Aspects of MSME :** Plant Size, plant Layout, Production Planning and Control (PPC), Outsourcing, Quality issues in MSME - Supply Chain Management.
- 4 **Financial Assistance to MSME :** Sources of finance- Owned finance, Bank Finance and State Finance, Venture Capital Assistance of MSME - Role of SIDBI - Financial problems of MSME.

**Reference Books**

- 1 Dynamics of Entrepreneurial Development and Management - Vasant Desai, Himalaya Publishing House
- 2 Entrepreneurial Development in India - Dr. C.B. Gupta & Dr. N.P. Srinivasan, Sultan Chand & Sons, New Delhi.
- 3 Entrepreneurship Development- Dr. S.S.Khanka ,S.Chand & Company Ltd.
- 4 Entrepreneurship Development and Management -Jose paul and N. Ajit Kumar ,Himalaya Publishing House
- 5 Developing Entrepreneurship-Udai Pareek & T.V. Rao
- 6 Management of Small Scale Industries - Vasant Desai
- 7 Management of Small Scale Industries - R.R. Khan
- 8 Sickness in Small Scale Industry - Reddy and Reddy
- 9 How to succeed in Small Scale Industry - Ram K. Vepa

**Group h**  
**Sem.I & Sem.II**  
**Paper I to IV**  
**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

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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-I**  
**Semester-I**  
**Group i**  
**Organized Markets and Transportation Paper-I**  
**Organized Markets**

**Unit-1 Marketing:** Meaning, scope, Significance, Marketing Process- understanding the market plan and customer needs- designing a customer driven marketing strategy- Preparing an integrated plan- building customer relationships- capturing value from customers.

**Unit-2 Marketing Environment:-** Micro and Macro environment- Elements of micro environment -Company -Suppliers; marketing intermediaries; competitors; customers and public; Element of macro environment- demographic, economic, natural technological, political, cultural and social environment. Analysing and responding marketing environment.

**Unit-3 Marketing Mix:** Meaning, importance, 7 p's of marketing mix- product, price, place, promotion, person, process and packaging -strategies for 7p's.

**Unit-4 Marketing Information System :** Meaning, importance, Elements of Marketing Information System- Marketing in 21 st century-challenges.

**Reference Books**

1. Marketing- Philip Kotler
2. Principal and Practice of Marketing in India- C.B.Mamoria and Joshi
3. Agricultural Marketing in India – K.R.Kulkarni
4. Marketing in India -P.Kumar Srivastava (National Publication House )
5. Modern Marketing: Principles and Practices – R.S.N.Pillai , Bagarathi (S.Chand & co)

6. Electronic Marketing in 21<sup>st</sup> Century - D. Gopalkrishna (Himalaya Publication House)  
7. Marketing - Rajen Saxena

**M.Com. Part-I**  
**Group i**  
**Semester-I**  
**Organized Markets and Transportation (Paper-II)**  
**Transportation Paper - II**

**Unit-1 Transport-** Meaning, classification, advantages and features of each means of transport. Functions of transport- Economic, political and social significance of transport- Role of transport in supply chain management.

**Unit-2 Transport competition-** Nature, Consequences, competition between Road and Rail transport, Road and Air transport, Rail and water transport. Transport co-ordination- Means of co-ordination

**Unit-3 Pricing in Transport-** Meaning, importance, principles. Applications of principles in different means of transport.

**Unit-4 Transport in 21<sup>st</sup> Century-** Development in different means of transport- use of electronic media in transport- Nationalization of Rail and Air transport in India- Entry of private sector in transport- Transport research in India.

**Reference Books**

- 1- Economics of Transport – J.K.Jain
- 2- Transport Development in India- S.K.Shrivastava
- 3- Transport in Modern India- Bhatnagar
- 4- Lectures on Transport -S.K.Choudhari
- 5- Economics of shipping- Haji
- 6- Economics of Road Transport-Fehlan K.G.
- 7- Indian Regulation Freight and Regulation -Mehta
- 8- Transport - Pavaskar Mathoo

**NATURE OF QUESTION PAPER**

Group I  
Sem.I & Sem.II  
Paper I to IV

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-I**  
**Semester-I**  
**Group j**  
**Insurance Paper- I**  
**( Fundamentals of Insurance )**

**Unit-1 Insurance:** Meaning, definition, nature, evolution, types, Role & Importance of Insurance- Insurance as a social security tool- Insurance & economic development.

**Unit-2 Principles of Insurance:**

- a) Primary principles- Principle of co-operation, Theory of probability, Utmost good faith, Insurable interest, Indemnity
- b) Secondary principles- Subrogation, Mitigation of loss, Principle of contribution, Cause proxima.

**Unit-3 Insurance Contract:**

Meaning, nature, essentials of Insurance contract- types of Insurance contract- Insurance & wager.

**Unit-4 Fundamentals of Agency Law:**

Definition of an agent- Insurance agent under Insurance Act 1938- Authority of an agent- Classification of an agent- other Intermediaries- procedure for becoming license- license duration, cancellation, renewal, termination, commission, functions of an agent.

**Reference-**

- 1- M.N. Mishra- Insurance principles and practices- S. Chand & company, New Delhi
- 2- Insurance Regulatory Development Act 1999
- 3- Life Insurance Corporation Act,1956
- 4- Insurance Act-1938
- 5- M. Arif khan- Theory and Practice of Insurance- Educational Book House Aligarh.
- 6-S.Balachandran- Life Insurance - Insurance Institute of India Mumbai
- 7- G.S. Panda- Principles and Practices of Insurance- Kalyani Publishers, Ludhiyana.
- 8- Kothari & Bahl- Principles and practices of Insurances, Sahitya Bhavan, Agra
- 9-Dr.Inderjit Singh, Katyal, Sanjay Arora-Insurance Principles of Practice, Kalyani PublishersLudhiyana
- 10-K.C.Mishra & C.S.Kumar- Life Insurance- Principles and Practice, Cengage Learning India Pvt. Ltd. Delhi.

**M.Com. Part-I**  
**Semester-I**  
**Group j**  
**Insurance Paper-II**  
**(Principles & Practice of Life & Health Insurance)**

**Unit-1 Life Insurance :**

Meaning, features, significance of insurance- Elements of protection & Investments- Difference between Life Insurance & other insurance

**Unit-2 Principles of Life Insurance & its Application :** Principles- Insurable interest, Utmost good faith, Co-operation & Probability- Hazards in Life Insurance- physical & moral, occupational Risk & Selections - measurement of risk

**Unit-3 Life Insurance Products :**

Whole Life, Endowment & Term Insurance, Annuities & group Insurance - meaning, features, merits & demerits.

**Unit-4 Life Insurance Contract :**

Policy conditions- Procedure of taking Life Insurance policy, Settlement of Life Insurance claim- Documents used in life Insurance.

**Reference-**

- 1- M.N. Mishra- Insurance principles and practices- S. Chand & company, New Delhi
- 2- Insurance Regulatory Development Act 1999
- 3- Life Insurance Corporation Act,1956
- 4- Insurance Act-1938
- 5- M. Arif khan- Theory and Practice of Insurance- Educational Book House Aligarh.
- 6-S.Balachandran- Life Insurance - Insurance Institute of India Mumbai
- 7- G.S. Panda- Principles and Practices of Insurance- Kalyani Publishers, Ludhiyana.
- 8- Kothari & Bahl- Principles and practices of Insurances, Sahitya Bhavan, Agra
- 9-Dr.Inderjit Singh, Katyal, Sanjay Arora-Insurance Principles of Practice, Kalyani PublishersLudhiyana
- 10-K.C.Mishra & C.S.Kumar- Life Insurance- Principles and Practice, Cengage Learning India Pvt. Ltd. Delhi.

**NATURE OF QUESTION PAPER**

Group j

Sem.I & Sem.II

Paper I to IV

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-I**  
**Semester -I**  
**Group K**  
**Advanced Statistics Paper-I & II**

**1. TITLE :** Advanced Statistics  
**Optional / under the Faculty of Commerce**

**2. PREAMBLE:-**

[Note- The Board of Studies should briefly mention foundation, core and applied components of the course/ paper. The student should get into the prime objectives and expected level of study with required outcome out come in terms of basic and advance knowledge at examination level.]

**3. GENERAL OBJECTIVES OF THE COURSE/ PAPER/ :**  
(as applicable to the Degree /Subject- Paper concerned)

**4. DURATION**

- The course shall be a full time course
- The duration of course shall be of Two years, as applicable to the respective degree.

**5. PATTERN:-**

**Pattern of Examination will be Semester.**

**6. FEE STRUCTURE:-** (as applicable to regular/self supporting course)

As per Government /University rules

[Note- In case of any new degree/Programme started at university/college, the respective colleges/Dept. should submit a separate proposal of fee structure to BOS office.(i.e. Tuition Fee & Laboratory Fee, if any)

**7. ELIGIBILITY FOR ADMISSION :-**

As per eligibility criteria prescribed for respective degree programme and the merit in the qualifying (i.e. Entrance Examination) examination, if any

**8. MEDIUM OF INSTRUCTION :**

**The medium of instruction shall be in English (as applicable to the course/programme concerned.)**

**9. STRUCTURE OF COURSE- -----**

(Note – The structure & title of papers of the degree as a whole should be submitted at the time of submission/revision of first year syllabus

FIRST YEAR (Semester I/II) (No. Of Papers-4)

Sr. No.	Subjects	Theory	Internal	Marks
1.	Advanced Statistics Paper-I S em-I (Mathematical Methods)	<b>80</b>	20	100
2.	Advanced Statistics Paper-II Sem-I (Design of Experiments)	<b>80</b>	20	100
3.	Advanced Statistics Paper-III Sem-II (Operations Research)	<b>80</b>	20	100
4.	Advanced Statistics Paper-IV Sem-II	<b>80</b>	20	100

	(Sampling Techniques)			
	Total			

10. SCHEME OF TEACHING AND EXAMINATION:-

[The scheme of teaching and examination should be given as applicable to the course/paper concerned.]

**FIRST YEAR / SEMESTER – I/ II/----**

Sr. No.	Subject /Paper	Teaching Scheme (Hrs/Week)			Examination Scheme (Marks)		
		T	P	Total	Theory	Term Work	Total
1	<b>Advanced Statistics Paper-I Sem-I (Mathematical Methods)</b>	-	-	4	80	20	100
2	<b>Advanced Statistics Paper-II Sem-I (Design of Experiments)</b>	-	-	4	80	20	100
3	<b>Advanced Statistics Paper-III Sem-II (Operations Research)</b>	-	-	4	80	20	100
4	<b>Advanced Statistics Paper-IV Sem-II (Sampling Techniques)</b>	-	-	4	80	20	100

11. SCHEME OF EXAMINATION :-

- The examination shall be conducted at the end of each semester.
- The Theory paper shall carry 50 marks. (as applicable to the course)
- Question Paper will be set in the view of the /in accordance with the entire Syllabus and preferably covering each unit of syllabi.

12. STANDARD OF PASSING:-

As Prescribed under rules & regulation for each degree / programme.

13. NATURE OF QUESTION PAPER AND SCHEME OF MARKING :-

(Unitwise weightage of marks should also be mentioned)

14. SPECIAL INSTRUCTIONS , IF ANY.

**M.Com. Part-I  
Semester-I  
Group K  
Advanced Statistics Paper-I  
(Mathematical Methods )**

**Unit-1:Determinant:**

**15**

Definition, Evaluation of order 2 and 3, Properties of determinant (statements only), Verification of properties by Illustrations, Solution to System of equations by Cramer's Rule (upto 3 variables)



**Unit-2: Matrices:****15**

Definition, Difference between matrix and determinant, Types of matrices, Algebra of Matrices, inverse of matrix by adjoint method and by Row and Column transformation, Applications of matrices in Business.

**Unit-3: Derivative and its Application:****15**

Definition, Derivative by using first principle, Method of differentiation (sum difference, product and quotient), derivative of composite, inverse, exponential, logarithmic, parametric and implicit functions, Second order derivative, Maxima and Minima of function, Average cost, Marginal Cost and Marginal Revenue, Elasticity of demand.

**Unit-4: Integration and its Applications :****15**

Integration as an antiderivative process, Standard forms, Method of integration by substitution and by parts, Definite integrals and their properties with proofs. Determination of cost revenue and demand functions, Consumer's surplus and producer's surplus.

**Reference Books:**

1. Business Mathematics by Kapoor V.K. and Sancheti D.C.
2. Text book of Matrices by Shantinayakan.
3. Business Mathematics by Soni R.S.
4. Business Mathematics by Veena C.S.

**M.Com. Part-I  
Semester-I  
Group K  
Advanced Statistics Paper-II  
Design of Experiments**

**Unit -1: (a) Introduction :**

Basic terms of Design of Experiment, Experimental Units, Treatments, Randomization, Replications, Local Control, Choice of size and shape of plot for uniformity of trials

**(b) Analysis of variance:**

Analysis of Variance for one way and two way Classifications, Mathematical model, Assumptions, basic hypothesis and ANOVA table, Numerical Examples.

**Unit-2: Completely Randomized Design (CRD) :**

Description, Layout, Mathematical model and its analysis of variance, test of equality of two treatment effects. Advantage of CRD Numerical Examples

**Unit-3: Randomized Block Design (BRD) :**

Description, Layout, Mathematical model and its analysis of variance, test of equality of two treatment effects. Advantages of RBD. Advantages of RBD, Numerical Examples.

**Unit-4: Latin Square Design (LSD):**

Description, Layout, Mathematical model and its analysis of variance. Advantages of RBD, Numerical Examples

**Reference Books:**

1. Applied Statistics by Gupta and Kapoor.
2. Fundamental of Statistics (Vol. I and II) by Goon Gupta and Dasguta.

3. Experimental Designs by Cochran and Cox.
4. Experimental Designs by Chochran W.
5. Mathematics and Statistics by Suranjan Shaha

NATURE OF QUESTION PAPER

Group k  
Sem.I & Sem.II  
Paper I to IV

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  |



**Master of Commerce**  
**M.Com. Part-I**  
**Semester-II**  
**(Compulsory Paper)**  
**Management Concepts and Organizational Behaviour Paper-II**  
**(Organizational Behaviour)**

Objectives:

- 1) To familiarize the students with the foundations of individual and group behaviour and the concepts of organizational behavior
- 2) To create awareness among students about the organizational culture and corporate social responsibility

**Unit-1 :: Organizational Behaviour :**

Concept and significance-Contributing disciplines to OB- Relationship between management and organizational behavior - Ethical issues in OB

**Unit-2: Individual and Group Behaviour:**

(A) Foundations of Individual Behaviour Learning, Perception and Attitude.

(B) Foundations of Group Behaviour : Definition and importance of group, Types of group, Process of group development, Group performance factors.

**Unit-3: Organizational Conflict and Stress Management**

- A) Organizational Conflict :Concept types sources and levels of Organizational Conflict, Traditional and modern approach to conflict, Functional and dysfunctional Organizational conflict, Resolution of conflict.
- B) Stress Management - Work stress, factors causing stress, Managing stress.

**Unit-4: Organizational Culture and Corporate Social Responsibility :**

- (A) Organizational Culture: Definition, importance and factors influencing organizational culture
- (B) Corporate Social Responsibility : Concept, importance and practice

**References:**

- 1) Management and Organizational Behaviour - P.Subbarao.
- 2) Organizational Behaviour - Keith Davis.
- 3) Organizational Behaviour - Stephen Robbins.
- 4) Organizational Behaviour - Dr. Anjali Ghanekar.
- 5) Organizational Behaviour - Dr. C.B.Gupta.

**PERIODS ALLOTTED PER UNIT**

Unit	No.of Periods
<b>1</b>	<b>15</b>
<b>2</b>	<b>15</b>
<b>3</b>	<b>15</b>
<b>4</b>	<b>15</b>
Total	60

Distribution of Marks:100

<b>Internal Work; 20 Marks</b>
<b>Theory Paper : 80 Marks</b>

#### 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-I Semester- II Compulsory Paper MANAGERIAL ECONOMICS Paper-II**

**Preamble** Managerial Economics is a new branch of Economics. It is applied economics and constitutes Micro as well as Macro economic theories which are useful to business manager in daily decision making regarding his business. Therefore, it is essential to the commerce and management students to aware about the managerial economics. They should be well versed in the knowledge of managerial economics. By keeping this view the syllabus of Managerial Economics is prepared accordingly, to face the problem of the business during the globalization era.

Semester- II

**Unit 1: Price Determination Under Different Market Conditions Periods-20**

Perfect Competition- It's features- Price determination in short run and long run Monopoly- features and price determination Monopolistic Competition – features – price determination in short run and long run Oligopoly Market – features – Independent pricing – price war and price rigidity-

**Unit 2: Pricing Practices and Investment Analysis. Periods-16**

- A) Cost plus pricing – Multiple pricing – Price discrimination – International Price discrimination and Dumping – Transfer Pricing  
B) Capital Budgeting – Need – Criteria for Project appraisal – Pay – Back Method – Accounting Method or Rate of Return and

Net Present Value.

**Unit 3: Business Cycles.**

**Periods-12**

Meaning and Phases of Business Cycle – Theories of business cycles – Cob – Web theory- Hicks's Theory and Samuelson's Theory.

**Unit 4: Inflation**

**Periods-12**

Definition – Types – Demand pull and Cost push Theory – Factors causing inflation -Measures to Control Inflation- Philips Curve.

**Reference Books :-**

1. Dean Joel 'Managerial Economics', Tata MC Graw Hill, Delhi.
2. D.N. Dwivedi 'Managerial Economics', Vikas publishing House PVT Ltd. New Delhi.
3. R. Cauvery, U.K. M.Girija, R. Meenakshi 'Managerial Economics', S.Chand & Company Ltd. New Delhi.
4. Gough J. & S. Hill S. 'Fundamentals of Managerial Economics Macmillan, London.
5. Peterson, H. Craig & W. Cris Lewis, 'Managerial Economics', Prentice Hall Delhi.
6. Dr. M.N. Shinde, 'Managerial Economics', Ajab Publication, Kolhapur.
7. H.L. Ahuja, 'Advanced Economic Theory'
8. K.K. Dewtt, 'Modern Economic Theory' S.Chand & Company Ltd. New Delhi.
9. Mehta P.L. 'Managerial Economics', S.Chand & Company Ltd. New Delhi.
10. Gopal Krishna D., 'A Study of Managerial Economics' Himalaya publishing house, Bombay.
11. Hague D.C. Managerial Economic Analysis for Business Decisions, Longman Group Ltd, London.

**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-I**  
**Semester- II**  
**Group – a**  
**Advanced Accountancy Paper-III**

**Objectives :**

- 1- To train the students in accounting procedure of some business events like business mergers, lease accounts and accounts of insurance companies
- 2-To acquaint the students with the recent concepts in accounting such as social accounting, environmental accounting and HR Accounting.

**Unit-1** Accounting for Amalgamation, Absorption (AS-14) and Reconstruction of Companies.

**Unit-2** Accounting for lease, (AS-19) Introduction, types of lease, Accounting for operating and financial lease.

**Unit-3** Accounts of Insurance Companies- (Life and General Insurance) Introduction, Accounting forms, Final Accounts with schedules, IRDP Regulations.

**Unit-4** Social Responsibility Accounting, Environmental Accounting and HR Accounting : Meaning. Objectives and Need

**Reference Books**

1. Advanced Accountancy- Shukla and Grewal
2. Advanced Accountancy-R.R.Gupta
3. Steps in Advanced Accountancy -Maheshwari
4. Advanced Accountancy-Jain and Narang
5. Advanced Accountancy-H.Chakraborty
6. Advanced Accountancy - S.P.Iyengar
7. Student's Guide to Accounting standards (Taxman)- D.S.Rawat

**M.Com. Part-I**  
**Semester- II**  
**Group – a**  
**Advanced Accountancy Paper-IV**  
**(Taxation )**

- Objectives :**
- 1- To train the students in computation of taxable income of different business entities
  - 2- To introduce the students with recent development in Service tax and VAT

**Unit-1** Definitions under the Income Tax Act,1961 , Exemptions under section- 10, Deductions from Gross Total Income under chapter - VI A

**Unit-2** Computation of Taxable Income and Tax Liability of Individual, HUF, Firm, Association of Persons and Limited company

**Unit-3** Clubbing of Income, set off and carry forward of losses, E-filing of returns, online payment of tax.

**Unit-4** a) Introduction to Service Tax-concept of Service Tax, nature and basis of Service tax, Valuation of taxable services, provisions pertaining to returns.  
b) VAT-Concept, Need and Benefits Input Tax Credit  
Note: For Unit 3 & 4 suitable practicals be taken.

### Reference Books

1. Singhanina - Student's Guide to Income Tax
2. Prasad Bhagwati - Income Tax Law & Practice
3. Mehrotra H.C.-Income Tax Law
4. Dinkar Pagare- Income Tax Law & Practice
5. Ahuja & Gupta- Systematic Approach to Income Tax

### Nature of Question Paper for Advanced Accountancy Taxation Paper-IV

Instructions- 1- Q. No. 1 & 2 are compulsory.  
2- Attempt any 3 from Q. no. 3 to 6

Total Marks : 80

Q. No. 1 Objective Type

- |  |         |
|--|---------|
| a. Choose the correct alternative given below. | 8 marks |
| b. Fill in the blanks                          | 4 marks |
| c. State True or False                         | 4 marks |

Q. No.2 Short Notes (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 Short Answer Question 16 marks

(Any Two out of Three)

### M.Com. Part-I Semester-II Group – b Advanced Costing Paper III

#### Objective –

To gain expert knowledge of use of costing data for decision – making and control

#### Course Inputs –

1. Cost concepts in decision making - Relevant cost, Differential cost, Incremental cost and opportunity cost.
2. Marginal Costing – Meaning and objectives, Break – even Analysis, Cost Volume, Profit Analysis, Problems on decision making.
3. Cost Control and Cost Reduction, Productivity Concepts and measurement thereof – overall factorial productivity, Improvement of productivity.
4. Reporting to Management Reporting to, Different levels of Management, Forms of presentation of information, classification of Reports, forms of Reporting.

### Reference Books

1. Cost Accounting – Methods and Practice – B.K. Bhar
2. Cost Accounting – Jain and Narang
3. Cost Accounting – Jawahar Lal
4. Cost Accounting – Maheshwari
5. Cost Accounting – Problems and Solutions – Khanna, Pandey Ahuza

**M.Com. Part-I**  
**Semester-II**  
**Group – b**  
**Advanced Costing Paper IV**

**Objective –**

To gain expert knowledge of use of costing data for decision – making and control

1. Standard Costing – Concepts. Types of standards, Setting of Standards for cost elements, Variance Analysis for material, labuor, overhead and sales.
2. Uniform Costing – Meaning, nature, scope and objectives Inter – Firm comparison.
3. Activity based Costing – Absorption costing cost sheet V/s Activity based cost sheet.
4. Cost Audit - Meaning, Statutory Cost- Audit, Management Audit, Cost Audit in India Cost Accounting and Cost Audit (Report) Rules

**Distribution of Marks for each Semester :**

Theory	: 32 Marks
Practical Problems	: 48 Marks
Total	: 80 Marks

Reference Books

1. Cost Accounting – Methods and Practice – B.K. Bhar
2. Cost Accounting – Jain and Narang
3. Cost Accounting – Jawahar Lal
4. Cost Accounting – Maheshwari
5. Cost Accounting – Problems and Solutions – Khanna, Pandey Ahuza

Nature of Question Paper

Advanced Costing

Paper I to IV

Instructions: 1) Q.No.1 & 2 are compulsory

2) Attempt any 3 from Q.NO. 3 to 7

Q.No.1	Marks
a. Choose the correct alternative given below -	8
b.Fill in the blanks <span style="display: inline-block; width: 100px; height: 20px; border: 1px solid black; vertical-align: middle;"></span>	8
c.True or False - <span style="display: inline-block; width: 100px; height: 20px; border: 1px solid black; vertical-align: middle;"></span>	
Q.No.2 Short Note (Any two out of three) -	16
Q.No.3 Broad Question	16
Q.No.4 Broad Question	16
Q.No.5 Broad Question	16
Q.No.6 Broad Question	16
Q.No.7 Broad Question	16



**M.Com. Part-I**  
**Semester -II**  
**Group – c**  
**Taxation Paper-III**  
**( Income Tax )**

Objective: To obtain knowledge of various provisions of the Income Tax Act 1961 and its application in Computation of Income relating to Co-operatives Societies and Charitable Trusts.

**Unit-I-** Assessment procedure and provisions relating to payment of advance tax under Income Tax Act.

**Unit-II-** Authorities under Income Tax Act and their duties and powers, Provisions relating to appeal, revision & rectification.

**Unit-III-** Provisions relating to Tax Deduction at source (TDS) and Tax collection at source (TCS) under Income Tax Act

**Unit-IV-** Computation of Total Income and Determination of Tax liability relating to AOP and company.

Theory - 48 Marks

Problem-32 Marks

80 Marks

**Reference Books-**

1. Singhanian V.K., Students Guide to Income Tax, Taxman, Delhi
2. Mehrotra H.C., Income Tax Law & Accounts
3. Dinkar Pagare, Income Tax Law & Practice
4. Prasad Bhagwati, Income Tax Law & Practice
5. Ahuja & Gupta, Systematic Approach to Income Tax

**M.Com. Part-I**  
**Semester -II**  
**Group – c**  
**Taxation Paper -IV**  
**(Income Tax)**

Objective: To obtain knowledge of various provisions of the Income Tax Act 1961 and its application in Computation of Income relating to Co-operative societies and charitable Trusts.

**Unit-I-** Provision relating to interest payable and receivable under I.T. Act, Prosecution under I.T. Act.

**Unit-II-** Provisions relating to 'Survey and Search under I.T. Act.

**Unit-III-** Computation of total income and determination of tax liability, relating to Co-operative Societies and Charitable Trusts

**Unit-IV-** Provisions relating to Tax Audit and relief U/S 89 I. T. Act.

Theory - 48 Marks  
Problem-32 Marks  
80 Marks

### Reference Books-

1. Singhanian V.K., Students Guide to Income Tax, Taxman, Delhi
2. Mehrotra H.C., Income Tax Law & Accounts
3. Dinkar Pagare, Income Tax Law & Practice
4. Prasad Bhagwati, Income Tax Law & Practice
5. Ahuja & Gupta, Systematic Approach to Income Tax

### Nature of Question Paper

#### Taxation (Sem II) Paper III & IV

Instructions:- 1- Q. No.1, 2 and 3 are compulsory.

2- Attempt any 2 from Q. No. 4 to 6.

Q.No1- Objective Type

- |   |         |
|---|---------|
| a. Choose the correct alternative given below | 8 Marks |
| b. Fill in the blanks                         | 4 Marks |
| c. State True or False                        | 4 Marks |

Q.No2- Attempt any Two out of AB & C

- |                          |         |
|--------------------------|---------|
| a. Short Answer Question | 8 Marks |
| b. Short Answer Question | 8 Marks |
| c. Short Answer Question | 8 Marks |

Q.No3- Short Notes (Any Four out of Six) 16 Marks

Q.No4- Problems 16 Marks

Q.No5- Problems 16 Marks

Q.No6- Problems 16 Marks

Notes:- 1. The Finance Act that is in force at the time of commencement of academic year shall be applicable (Academic year shall be treated as an Assessment year)

### M.Com. Part-I

#### Semester- II

#### Group – D

#### Advanced Banking And Financial System Paper-III (Law and Practice of Banking in India)

Objectives :

- 1) To study the various Laws of Banking in India.
- 2) To study the practical Banking in India.

### Unit-1 Legal Framework of Regulation of Banking Business

Periods-10

Indian Contract Act, 1872 : Major provisions. The Sales of Goods Act, 1930 : Major provisions.

**Unit-2 Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 :** **Periods-20**

- A) Registration of Securitization Company
- B) Acquisition of Rights or Interest in Financial Assets.
- C) Section B (2) Enforcement of Security Interest.
- D) The Banking OMBUDSMAN Scheme, 2002 : Purpose Extent, Definition, Power, Procedure for Redressal of Grievances

**Unit-3 Foreign Exchange Management Act, 2000 :** **Periods-20**

- A) FERA Vs FEMA : Salient Features of FEMA, R.B.I. Regulations regarding Capital Account Transactions, Export Regulations.

- B) Recovery of debts due to Banks and financial Institutes Act, 1993 : Preamble, Extent, Commencement, Application, Establishment of Tribunal and Appellate Tribunal, Procedures of Tribunals, Limitations of Tribunals.

**Unit-4 Financial sector Reforms :** **Periods-10**

- A) Narsimhan Committee Report, 1991
- B) Narsimhan Committee Report, 1998

	References-Paper	
1)	K.K. Paniker	Banking Theory and system- S.Chand & Co.New Delhi.
2)	Vasant Desai -	Indian Banking Nature & Problems Himalya publication.
3)	S.K. Pawar -	Law and Practzest Banking
4)	Legal Aspects of Banking operations -	Indian Institute of Banking & finance MACMILLAN
5)	Banking Theory Law & Practice -	Sultan Chaoud & Sons 2004, New Delhi.
6)	Banking Theory Law & Practice	Dr.P.K. Shrivastava 2003 Himalya Publishing House.
7)	Banking Theory Law & Practice -	K.C. Shekhar 19 <sup>th</sup> edition 2007 Lekshmy Shekhar Vikas publication House pune.
8)	Negotiabl Instruments Act 1881 -	C. Jamanadas & C.

**M.Com. Part-I**

**Semester-II**

**6. Group – D**

**Advanced Banking And Financial System Paper-IV  
(Bank Management)**

**Unit-1 Process of Bank Management -** **Periods-10**

- I) Branch location and process of decisions Organizational setup of Branch
- II) Departmental setup of- Banks, Head office- Zonal office- Regional office
- III) Rural Branch Management -
  - Management of large sized Branches
  - Performance Budgeting
  - Internal Control and Audit

**Unit-2 Payment system and Electronic Banking****Periods-20****I) Electronic Payment Systems -**

ATMs –Steps involved in Establishment of ATM

Personal Identification Number, Electronics cards- Credit cards- Debit cards- Smart-cards.

**II) Electronic Banking –**

- Any Time Banking
- Any where Banking
- Tele Banking
- Internet Banking

**Unit-3 Emerging Trends in Communication: Networks for Banking – Periods-10****I) R.B.I.'s VSAT Network- Application on VSAT Network EFT system**

-Evolution of modern marketing

-Importance of marketing for Indian Banks

-Third party electronic products dealing and operations-

**Unit-4 Financial system -****Periods-20****I) Financial market in India – Ingredients****II) Indian money market****III) Indian capital market****IV) Stock markets in India - progress****V) BSE- Organisation and Operations****VI) NSE – Organisation and share Trading system**

	<b>References</b>	
1)	Bank Investment and funds mgt.-	Indian I. of Bankers Gerald O.Halter American Bankers Asso.
2)	Funds management in Com. Banks-	H.L. Verma, A.K. malhotra- Deep & Deep publication New Delhi.
3)	Principles and practice of Bank Mgt.-	P.Subba Rao Himalaya publishing House Bombay.
4)	Managing Indian Banks –The challenge ahead-	Vasant C. Joshi. Vinay V. Joshi. Response Books/A division of sage publications New Delhi London.
5)	Management techniques of Bank leading -	A.K. Chatterjee Himalaya P.H.
6)	Bank management -	Concepts & Issues John R. Brick- Michigon state University Reston Publishing Co. Reston Virginia.
7)	Managing profits profitability and productivity in public sector Banking -	Dr.Kiran ABS publications, Jalandhar.
8)	Principles of Banking -	IIB & F Macmillan
9)	Financial Avalys for Bank leading in liberalised economy-	S.P. Singh Himalya Publication.
10)	Risk management in Banks and Insurance-	Verma, Upadhya, Shrivastava.
11)	Modern Commercial Banking-	H.R. Machuraja.
12)	E- Banking in India-	Challenges and opportunities, Uppal and Jatana.

13)	E-Commerce-	G.Goel.
14)	R.B.I. Act-1934	
15)	Banking sector Reforms-	Sultan king
16)	Development Banking in India-	K.K. Mishra
17)	Principles of Banking , Indian Institute of Banking and Finance,	Macmillan

**M.Com. Part-I**  
**Semester- II**  
**Group –e**  
**Cooperation and Rural Development Paper-III**  
**(Principles of Cooperation )**

**PREAMBLE –**

The objective of this paper is to create awareness about cooperation and cooperative development among students. The cooperative is third important sector in the economy followed by private and public sectors. The cooperation is a golden mean between capitalistic and socialistic economy. Cooperative movement is related to the poor persons in the society which fulfills the collective needs of the society Cooperation creates social responsibility and commitment for the overall development. Cooperative credit structure, Agricultural non/credit cooperatives, institutional support to cooperatives and cooperative Education and training in India have been included in this syllabus.

**Unit 1 Cooperative Credit structure in India** **Periods-15**

A) Short-term Agricultural credit institutions PACCS, DCCBS and SCBS- functions, progress, problems and remedies.

B) Long term Agricultural credit institutions primary and state Agriculture and Rural development Banks- functions, Progress Problems and remedies.

**Unit 2 Agricultural Non-credit Cooperatives in India** **Periods-15**

A) Cooperative Marketing

B) Dairy Cooperatives

C) Irrigation Cooperatives

D) Service Cooperatives

Their progress, problems and remedies.

**Unit 3 Institutional support to Cooperatives** **Periods-15**

A) RBI

B) SBI

C) NCDC

D) NABARD

Their objectives, functions and performance

**Unit 4 Cooperative Education and Training** **Periods-15**

A) Cooperative Education and training

B) Cooperative supervision

C) Cooperative Administration

D) Cooperative Registrar and Auditor

**Reference Books -**

<b>1</b>	A study of Rural Economics -	Vasant Desai, Himalaya Publishing House, Bomaby.
<b>2</b>	Rural Economics of India	D.P. Shara, V.V. Desai, Vikas Publishing Houser Pvt. Ltd.-5 Anasary Road New Delhi.
<b>3</b>	Rural Injdustrialisation in India	Bepin Behari
<b>4</b>	Rural Development Principles, Policies and Management -	Katar Singh, Sage Publication New Delhi.
<b>5</b>	Rural Development - Volume I to VI	Vasant Desai, Himalaya Publishing House, Bomaby.

**M.Com. Part-I**  
**Semester-II**  
**Group –e**  
**Cooperation and Rural Development Paper-IV**  
**(Rural Economy of India)**

**PERMABLE** – The objective of this paper is to create awareness about Co-operation and Co-operative movement. The Co-operative sector is third important sector in the economy, followed by private and public sectors. Co-operation is a golden mean between capitalistic and socialistic economy. Co-operative movement is related to the poor persons in the society which fulfills the collective needs of the society. Co-operation creates social responsibilities, and commitment for the overall development. Co-operative agro-industries, multi-dimensional approval to rural development, Rural development programmes and approaches to rural development have been included in this syllabus.

**Unit 1 Agro-industries in Maharashtra****Periods-15**

- A) Sugar cooperatives-Recommendations of C. Rangrajan Committee
- B) Cotton cooperatives
- C) Food processing cooperatives
- D) Consumers cooperatives

**Unit 2 Multi-dimensional approaches to rural development in India****Periods-15**

- A) Community development
  - B) Panchayat Raj System
  - C) Non -Governmental Organisation (NGO)
  - D) Self Help Groups (SHGs)
- Present position, problems and remedies

**Unit 3 Rural development programmes in India****Periods-15**

- A) I.R.D.P.
- B) KVIC
- C) J.R.Y.
- D) MNREGS

**Unit 4 Approaches to Rural Development****Periods-15**

- A) Voluntary organisations and rural development
- B) Government organisations and rural development
- C) Cooperative organisations and rural development
- D) Women's cooperatives and rural development

## Reference Books -

1	A study of Rural Economics -	Vasant Desai, Himalaya Publishing House, Bomaby.
2	Rural Economics of India	D.P. Shara, V.V. Desai, Vikas Publishing Houser Pvt. Ltd.-5 Anasary Road New Delhi.
3	Rural Industrialisation in India	Bepin Behari
4	Rural Development Principles, Policies and Management -	Katar Singh, Sage Publication New Delhi.
5	Rural Development - Volume I to VI	Vasant Desai, Himalaya Publishing House, Bomaby.

**M. Com.I**  
**Semester - II**  
**Group F**  
**Business Administration Paper-III**  
**(Introduction to Business Administration )**

**Unit I: Corporate Governance :** Definition, modals of corporate Governance, evolution of corporate Governance, Broad Structure, Role of chairman and CEO, various codes and committees report. Relevant cases in corporate Governance.

**Unit II : Restructuring of Business** concept and importance. merger, amalgamation and take over. Turnaround management.

**Unit III : Strategic Management :** Concept, strategy, process, levels of strategies, strategic choice, strategy implementation, difficulties in strategy implementation.

**Unit IV : Comparative Management :** Concept and importance, comparison between American, Japanese and Indian Management.

### Reference Books:

1. Bhatia and Batra Management of Financial Services, Deep and Deep Publication, Delhi.
2. Vanhorne, Fundamentals of Financial Management, Prentice Hall, India Delhi.
3. I. M. Pandey, Financial Management, Vikas Publications House, New Delhi.
4. P. Subba Rao, Human Resource Management, Himalaya Publishing Company, Mumbai.
5. Beach Dale S., Personel Management.
6. Philip Kotler, Marketing Management, Prentice Hall, India, New Delhi.
7. William Stanton, Fundamentals of Marketing.
8. K. Aswathappa, Production and Operations Management, Himalaya Pub. House, Mumbai.
9. Chandra Prasanna, Financial Management, Tata McGraw Hill, Delhi.

**M. Com. I**  
**Semester - II**  
**Group F**  
**Business Administration Paper IV**  
**(Functional Areas of Management : Marketing and Finance )**

**Unit I : Marketing Management :** Concept, functions and importance of marketing management. Difference between selling and marketing, marketing environment, consumer behaviour, factors affecting consumer behaviour, market segmentation, Targeting and positioning. Marketing mix, 4 p's of marketing. Marketing Information system.

**Unit II : Issues and Development in Marketing :** The CRM concept and its application. Direct marketing- scope, tools used, retailing. Service Marketing, B 2 B marketing. Ethical and Legal aspects of Marketing.

**Unit III : Financial Management :** Concept, Nature, scope and functions of financial management. Financial planning Cost of capital, capital budgeting, Lease finance, Hire purchase, Working Capital management. - Ratio Analysis, Financial planning, dividend policy, Depreciation methods, Financial management of business expansion, combination and acquisition.

**Unit IV : Issue and Developments in Financial Management :** Credit Rating, Project Financing, Factoring, marketing of financial services.

**Reference Books :**

1. Bhatia and Batra Management of Financial Services, Deep and Deep Publication, Delhi.
2. Vanhorne, Fundamentals of Financial Management, Prentice Hall, India Delhi.
3. I. M. Pandey, Financial Management, Vikas Publications House, New Delhi.
4. P. Subba Rao, Human Resource Management, Himalaya Publishing Company, Mumbai.
5. Beach Dale S., Personnel Management.
6. Philip Kotler, Marketing Management, Prentice Hall, India, New Delhi.
7. William Stanton, Fundamentals of Marketing.
8. K. Aswathappa, Production and Operations Management, Himalaya Pub. House, Mumbai.
9. Chandra Prasanna, Financial Management, Tata McGraw Hill, Delhi.

**M.Com. Part-I**  
**Semester-II**  
**Group g :**  
**Secretarial Practice Paper-III**

**Unit-1 Joint stock company -** Definition and Characteristics, Kinds of companies, Formation of Company- Promoters, Memorandum of Association, Articles of Association, Prospectus, Secretarial Practice in connection with formation of company.

**Unit-2 Financial Structure of Companies -** Concept of capital & financing of companies - sources of capital - classes & types of shares - Issue Forfeiture and Re-issue of shares. Issue & Redemption of Debentures - Listing of securities.

**Unit-3 Membership of Company -** Modes of acquiring membership, restriction on membership, Rights & Privileges of members, termination of membership.



**Unit-4 Dividend and Interest** - Definition, kinds of dividend - Legal Provisions relating to dividends - unpaid or unclaimed dividend - Secretarial Procedure regarding payment of dividend - Interim dividend - Loss of dividend warrant - Interest on debentures - procedure of paying interest on debentures.

**Books Recommended**

1. Secretarial Practice, M.C., Kuchhal, Vikas Publishing House, Bombay.
2. Company Secretarial Practice, S.A. Sherekar, Kitab Mahal, Delhi.
3. Text-Book of Company Secretarial Practice, P. K. Ghosh, Sultan Chand and Sons, New Delhi.
4. Company Law and Secretarial Practice, Nafees Baig, Sterling Publishers, Delhi.
5. Company Law, N. D. Kapoor, Sultan Chand & Sons, New Delhi.
6. Manual of Secretarial Practice, B. N. Tandon, S. Chand & Company, New Delhi.
7. Guide to Companies Act, A. Ramaia.

**M. Com. Part-I**  
**Semester-II**  
**Group g :**  
**Secretarial Practice Paper-IV**  
**(Corporate Correspondence)**

**Unit-1:** Correspondence with Registrar of companies, Department of company Affairs, Company Law Board and other Government Agencies.

**Unit-2:** Correspondence with Shareholders, Directors and General Public.

**Unit-3:** Drafting of Documents - Notices, Agenda and minutes of Meeting,

**Unit-4:** Statutory Books and Registers to be maintained by Companies and Filing of Returns.

**Books Recommended**

1. Pitmans Business Correspondence, Geoffery Whitehead, David H. Whitehead, Wheeler Publishing, Allahabad.
2. Modern Business Correspondence, S. M. Nagamia & J. C. Bahl, Hind Kitabas Ltd., Bombay.
3. Communication through Letters and Reports, H. Menning, Illinois Richard D. Irwin.
4. Business Communication, U.S. Rai & S.M. Rai, Himalaya Publishing House, Mumbai.
5. Business Communication, Homai Pradhan, D.S. Bhende and Vijaya Thakur, Himalaya Publishing House, Mumbai.
6. Commercial Correspondence, P. K. Ghosh and Y.K. Bhushan.
7. Company Law and Secretarial Practice, Nafees Baig, Sterling Publishers, New Delhi.
8. Handbook of Business Letters, L.E. Frailey, Super Book House, Bombay.
9. Corporate Law and Secretarial Practice, N.D. Kapoor, Sultan Chand and Sons, New Delhi.
10. Taxmann- Company Law
11. Kuchhal- Secretarial Practice.

**M.Com. Part-I**  
**Semester-II**  
**Group: h :**  
**Small Business And Entrepreneurship Management Paper-III**  
**(Entrepreneurship Management )**

**Unit-1 Entrepreneurship in Global Context:-** Globalisation and its impact on Indian entrepreneurs - Global entrepreneurship issues- legal, political and financial - Challenges before Indian entrepreneurship, Steps to face global challenges.

**Unit-2 Women Entrepreneurship :** Concept, functions and limitations of women Entrepreneurs - Women Entrepreneurship in India- Causes of slow growth of women entrepreneurship in India- Measures for rapid development- Role of Self-Help groups (SHG) in development of women entrepreneurship

**Unit-3 Success Stories of Entrepreneurs :**

Bill Gates, Walt Disney, JRD Tata, Dhirubhai Ambani, Swati Piramal, Ekta Kapoor.

**Unit-4 Business Ethics and Corporate Social Responsibilities :** Concept of ethics and ethical issues in SMEs- Concept of CSR and areas of CSR.

**Reference Books**

- 1 Dynamics of Entrepreneurial Development and Management - Vasant Desai, Himalaya Publishing House
- 2 Entrepreneurial Development in India - Dr. C.B. Gupta & Dr. N.P. Srinivasan, Sultan Chand & Sons, New Delhi.
- 3 Entrepreneurship Development- Dr. S.S.Khanka, S.Chand & Company Ltd.
- 4 Entrepreneurship Development and Management - Jose Paul and N. Ajit Kumar, Himalaya Publishing House
- 5 Developing Entrepreneurship-Udai Pareek & T.V. Rao
- 6 Management of Small Scale Industries - Vasant Desai
- 7 Management of Small Scale Industries - R.R. Khan
- 8 Sickness in Small Scale Industry - Reddy and Reddy
- 9 How to succeed in Small Scale Industry - Ram K. Vepa

**M. Com. Part-I**  
**Semester-II**  
**Group h**  
**Small Business And Entrepreneurship Management Paper-IV**  
**(Management of Small Business )**

**Unit-1 Career Development in MSME :** Entrepreneurial Career planning, Entrepreneurial traits, Career Dilemma, Mid-term career shifting, Concept of Business Harvesting .

**Unit-2 Recent Trends in MSME :** e-Commerce and MSME - FDI in SME - Retail trade, Hospitality and Educational Entrepreneurship - Export from MSME sector- problems and prospects of MSME - Cluster Approach to MSME.

**Unit-3 Marketing Aspects of MSMEs :** Concept of Marketing - Four P's of Marketing mix- Marketing policies and practices adopted by MSME- Marketing problems of MSME and their solutions - State assistance for marketing.

**Unit-4 Sickness of MSME :** Concept of industrial Sickness, reasons of sickness - An overview of sickness of MSME in India - Rehabilitation of sick units -Turn around management

**Reference Books**

- 1 Dynamics of Entrepreneurial Development and Management - Vasant Desai, Himalaya Publishing House
- 2 Entrepreneurial Development in India - Dr. C.B. Gupta & Dr. N.P. Srinivasan, Sultan Chand & Sons, New Delhi.
- 3 Entrepreneurship Development- Dr. S.S.Khanka ,S.Chand & Company Ltd.
- 4 Entrepreneurship Development and Management -Jose paul and N. Ajit Kumar ,Himalaya Publishing House
- 5 Developing Entrepreneurship-Udai Pareek & T.V. Rao
- 6 Management of Small Scale Industries - Vasant Desai
- 7 Management of Small Scale Industries - R.R. Khan
- 8 Sickness in Small Scale Industry - Reddy and Reddy
- 9 How to succeed in Small Scale Industry - Ram K. Vepa

**M.Com. Part-I  
Semester-II  
Group I  
Organized Markets and Transportation Paper-III  
(Organized Markets )**

**Unit-1 Markets-** Meaning, Characteristics , types of market, market segmentation- Basis of segmentation.

**Unit-2 Organized markets -** Meaning, need, Organized markets in India-Progress and Problems.

**Unit-3 Agricultural markets-** Meaning, defects of agricultural markets, need of organized agricultural markets- Commodity exchanges, Progress of agricultural produces markets in India- commodity markets and their future.

**Unit-4 Financial markets-** Meaning, Scope, significance, primary and secondary Capital markets -Stock markets in India. Progress and Problems, Future of stock markets in India.

**Reference Books**

1. Marketing- Philip Kotler
2. Principal and Practice of Marketing in India- C.B.Mamoria and Joshi
3. Agricultural Marketing in India – K.R.Kulkarni
4. Marketing in India -P.Kumar Srivastava (National Publication House )
5. Modern Marketing: Principles and Practices – R.S.N.Pillai , Bagarathi (S.Chand & co)
6. Electronic Marketing in 21<sup>St</sup> Century - D.Gopalkrishna (Himalaya Publication House)
7. Marketing - Rajen Saxena

**M.Com. Part-I**  
**Semester-II**  
**Group I**  
**Organized Markets and Transportation Paper-IV**  
**(Transportation )**

**Unit-1 Road Transport-**

Nature- characteristics and significance of Road Transport- Road finance- Construction and maintenance of roads and fares. Taxation of motor vehicles- Rail-road problems- Competition and co-ordination -Schemes of nationalisation of passenger transport- Problem of nationalization of goods transport: Present position of road transport- Future of road transport with special reference to Maharashtra- Economics of organizing an efficient city transportation.

**Unit-2 Railway Transport-**

Nature of railway undertaking - railways and laws of returns -Determination of Railway rates and fares ; Cost of service principle - Value of service principle - principle of differential charges. History and present position and role fixing followed by railways- classification of goods- types of freight rates - Regulation of rates and fare - Present position and features - Problems of Indian Railways- Accidents -Ticket less passengers - Fuel problems- Dieselisation and Electrification Amenities to passengers- Staff welfare.

**Unit-3 Water Transport-**

Inland water transport, Limitations and growth of navigation in India. Present position of inland navigation - Recent development in inland water transport - Element of shipping economics, Competition and shipping conferences- Indian shipping since independence.

**Unit-4 Air Transport**

Development and element of Air transport, Economics of Air transport, Nationalisation of civil aviation and recent development, Performance of private air lines in India.

**Reference Books**

- 1- Economics of Transport – J.K.Jain
- 2- Transport Development in India- S.K.Shrivastava
- 3- Transport in Modern India- Bhatnagar
- 4- Lectures on Transport -S.K.Choudhari
- 5- Economics of shipping- Haji
- 6- Economics of Road Transport-Fehlan K.G.
- 7- Indian Regulation Freight and Regulation -Mehta
- 8- Transport - Pavaskar Mathoo

**M.Com. Part-I**  
**Semester-II**  
**Group J**  
**Insurance Paper-III**  
**(Fundamentals of Insurance )**

**Unit-1 Insurance Legislative Framework:**

The salient features of Insurance Act 1938- The essential features Life Insurance Act 1956

**Unit-2 Insurance Regulatory & Development Authority Act 1999 (IRDA):**

Definition, establishment, composition of Authority, Powers, functions & duties of IRDA

**Unit-3 Privatization of Insurance:**

Concept of privatization of Insurance industry- Reasons for privatization of insurance industry in India- Private insurance companies & their progress- Implications of privatization of Insurance industry on Indian economy

**Unit-4 Insurance Marketing:**

Concept of Insurance marketing- Features of insurance service- Users of insurance services- Behavioural aspects of insurance Marketing- Distribution channels- Information Technology applications in insurance Marketing- Insurance Marketing in Indian environment.

**Reference-**

- 1- M.N. Mishra- Insurance principles and practices- S. Chand & company, New Delhi
- 2- Insurance Regulatory Development Act 1999
- 3- Life Insurance Corporation Act,1956
- 4- Insurance Act-1938
- 5- M. Arif khan- Theory and Practice of Insurance- Educational Book House Aligarh.
- 6-S.Balachandran- Life Insurance - Insurance Institute of India Mumbai
- 7- G.S. Panda- Principles and Practices of Insurance- Kalyani Publishers, Ludhiyana.

**M.Com. Part-I**  
**Semester-II**  
**Group J**  
**Insurance Paper-IV**  
**(Principles & Practice of Life & Health Insurance )**

**Unit-1 Measurement of Risk and Mortality Table :**

Premium-value and cost of service-Theory of Probability- Mortality Table- Definition, features, Construction of Mortality Table- Types of Mortality Table- Interest factor- calculation of premium -Net premium and Gross premium -premium Computation methods- Treatment of substandard Risks- Types & methods.

**Unit-2 Bonus & Reserves-**

Bonus- Meaning, Types.

Reserves- Definition, Nature, Sources, Need for Reserves –Methods of calculating Reserves- Investments of funds-Need, source of funds- principles of Investments- Types of Investments- Bases for formulation of Investment policy- Investment Regulations.

### **Unit-3 Valuation, Surplus and Surrender Value**

Valuation-Purpose of valuation, Calculation process, Bases of valuation of net liabilities. Surplus - Sources, difference between surplus and profit, Method of distribution of surplus. Surrender Value- Meaning and nature, Bases or method of calculation, Form of payment of surrender values.

**Unit-4 a) Personal Accident and Sickness Insurance-** Nature, Principles, Selection of Risks, Policy Covers and its Settlement  
b) Life Insurance Business in Rural and Social Sectors- Legal Provisions- Rural sector, Social sector.

### **Reference-**

- 1- M.N. Mishra- Insurance principles and practices- S. Chand & company, New Delhi
- 2- Insurance Regulatory Development Act 1999
- 3- Life Insurance Corporation Act, 1956
- 4- Insurance Act-1938
- 5- M. Arif khan- Theory and Practice of Insurance- Educational Book House Aligarh.
- 6- S. Balachandran- Life Insurance - Insurance Institute of India Mumbai
- 7- G.S. Panda- Principles and Practices of Insurance- Kalyani Publishers, Ludhiana.
- 8- Kothari & Bahl- Principles and practices of Insurances, Sahitya Bhavan, Agra
- 9- Dr. Inderjit Singh, Katyal, Sanjay Arora- Insurance Principles of Practice, Kalyani Publishers Ludhiana
- 10- K.C. Mishra & C.S. Kumar- Life Insurance- Principles and Practice, Cengage Learning India Pvt. Ltd. Delhi.

## **M.Com. Part-I, Semester-II Group K Advanced Statistics Paper-III (Operations Research )**

### **Unit-1:a) Introduction to Operations Research (O.R.)**

Origin, Development, Definitions and Characteristics of O.R.

Scientific methods in O.R. Phases (Methodology) of O.R.

Applications and Scope of O.R. Limitations of O.R.

#### **b) Linear Programming Problems:**

Mathematical formulation of L.P.P., Definitions of Solution of LPP, Feasible solution, Basic Feasible solution, Optimal solution, Degenerate and Non-degenerate solutions, Solution of LPP by graphical method, Simplex method, Big-M method, Numerical examples.

### **Unit-2: Assignment Problem (A.P.):**

Definition and mathematical formulation of A.P. Reduction theorem (statement only), Unbalanced A.P., Numerical Examples.

### **Unit-3: Transportation Problem (T.P.):**

Definition and mathematical formulation of A.P. Relation between A.P. and T.P. Methods of finding solution i) NWCR, ii) Least cost method, iii) Vogel's approximation, Unbalanced T.P. Numerical Examples.

**Reference Books:**

1. Operations Research by Sharma S.D.
2. Operations Research, Theory and Applications by Sharma J.K.
3. Operations Research for Management by Shenoy G.V. Shrivastav U.K. and Sharama S.C.
4. Operations Research by Kantiswarup, Gupta and Manmohan
5. Applications of O.R. in Management published by S.U.K.

**M.Com. Part-I**  
**Group K :**  
**Semester-II**  
**Advanced Statistics Paper-IV**  
**(Sampling Techniques)**

**Unit-1: Introduction to Sampling:**

Definition of Population, Sample, Sampling, Sampling error, Advantages of sampling, Principle steps in sampling.

**Unit-2 Simple Random Sampling (SRS):**

S.R.S. with and without Replacement, Difference between limitations of Systematic Sampling.

**Unit-3 Systematic Sampling:**

Situations where systematic sampling is appropriate. Technique of drawing sample by using this method. Advantages and limitations of Systematic Sampling.

**Unit-4 Stratified Random Sampling:**

Description of Stratified Random Sampling, Problem of allocation, Proportional allocation and Optimum allocation, Advantages and Limitations of Stratified Random Sampling, Numerical examples

**Reference Books:**

1. Sampling theory by Des Raj.
2. Sampling Techniques by Daroga & Singg.
3. Theory of Sampling by Sukhatme & Sukhatme.
4. Sampling Techniques by Cochran W.

Equivalence

	Pre-Revised	Revised
1	Management Concepts and Organizational Behaviour (Compulsory Paper-I)	Semester- I Management Concepts and Organizational Behaviour Compulsory Paper Paper -I (Management Concepts)
		Semester II Management Concepts and Organizational Behaviour Compulsory Paper Paper -II (Organizational Behaviour)
2	Managerial Economics (Compulsory Paper-II)	Semester- I Managerial Economics Paper -I Compulsory Paper
		Semester II Managerial Economics Paper -II Compulsory Paper
3	Advanced Accountancy Paper -I	Semester- I Advanced Accountancy Paper-I
		Semester II Advanced Accountancy Paper-III
4	Advanced Accountancy Paper-II	Semester I Advanced Accountancy Paper-II (Auditing)
		Semester II Advanced Accountancy Paper-IV (Taxation)
5	Advanced Costing Paper -I	Semester I Advanced Costing Paper-I
		Semester II Advanced Costing Paper-III
6	Advanced Costing Paper-II	Semester I Advanced Costing Paper-II
		Semester II Advanced Costing Paper-IV
7	Taxation Paper -I	Semester I Taxation Paper-I
		Semester II Taxation Paper-III
8	Taxation Paper-II	Semester I Taxation Paper-III
		Semester II Taxation Paper-IV



9	Advanced Banking And Financial System (Law and Practice of Banking in India) Paper -I	Semester- I Advanced Banking And Financial System Paper-I (Law and Practice of Banking in India)
		Semester II Advanced Banking And Financial System Paper-III (Law and Practice of Banking in India)
10	Advanced Banking And Financial System (Bank Management) Paper-II	Semester I Advanced Banking And Financial System Paper-II (Bank Management)
		Semester II Advanced Banking And Financial System Paper-IV (Bank Management)
11	Cooperation and Rural Development (Principles of Cooperation) Paper -I	Semester- I Cooperation and Rural Development Paper-I (Principles of Cooperation)
		Semester II Cooperation and Rural Development Paper-III (Principles of Cooperation)
12	Cooperation and Rural Development (Rural Economy of India) Paper-II	Semester I Cooperation and Rural Development Paper-II (Rural Economy of India)
		Semester II Cooperation and Rural Development Paper-IV (Rural Economy of India)
13	Business Administration Paper-I	Semester I Business Administration Introduction to Business Administration Paper-I
		Semester II Business Administration Introduction to Business Administration Paper-III
14	Business Administration Paper-II	Semester I Business Administration Functional Areas of Management : HR and Production Paper-II
		Semester II Business Administration Functional Areas of Management : Marketing and Finance Paper-IV

15	Secretarial Practice Paper -I	Semester I Secretarial Practice Paper -I
		Semester II Secretarial Practice Paper -III
16	Secretarial Practice Paper -II (Business Correspondence)	Semester I Secretarial Practice Paper -II (Business Correspondence)
		Semester II Secretarial Practice Paper -IV (Corporate Correspondence)
17	Small Business And Entrepreneurship Management (Entrepreneurship Management) Paper -I	Semester I Small Business And Entrepreneurship Management Paper I (Entrepreneurship Management)
		Semester II Small Business And Entrepreneurship Management Paper III (Entrepreneurship Management)
18	Small Business And Entrepreneurship Management (Management of small Scale Industry ) Paper-II	Semester I Small Business And Entrepreneurship Management Paper II (Management of small Business )
		Semester II Small Business And Entrepreneurship Management Paper IV (Management of small Business)
19	Organised Markets and Transpiration (Organised Markets) Paper -I	Semester I Organised Markets and Transpiration Paper -I (Organised Markets)
		Semester II Organised Markets and Transpiration Paper -III (Organised Markets )
20	Organised Markets and Transpiration Paper -II ( Transpiration)	Semester- I Organised Markets and Transpiration Paper -II ( Transpiration)
		Semester- II Organised Markets and Transpiration Paper -IV ( Transpiration)
21	Insurance Paper -I (Fundamentals of Insurance)	Semester- I Insurance Paper -I (Fundamentals of Insurance)
		Semester II Insurance Paper -III (Fundamentals of Insurance)
22	Insurance Paper -II (Principles & Practice of Life & Health Insurance)	Semester- I Insurance Paper -II (Principles & Practice of Life & Health Insurance)
		Semester II Insurance Paper -IV (Principles & Practice of Life & Health Insurance)

<b>23</b>	Advanced Statistics Paper -I	Semester I Advanced Statistics Mathematical Methods Paper -I
		Semester II Advanced Statistics Design of Experiments Paper-III
<b>24</b>	Advanced Statistics Paper-II	Semester I Advanced Statistics Operations Research Paper-II
		Semester II Advanced Statistics Sampling Techniques Paper-IV