



Estd: 1962
NAAC 'A' Grade
MHRD-NIRF-28th Rank

SHIVAJI UNIVERSITY, KOLHAPUR-416 004. MAHARASHTRA

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शिवाजी विद्यापीठ, कोल्हापूर - ४१६ ००४. महाराष्ट्र

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

फॅक्स : ००९१-०२३१-२६९१५३३ व २६९२३३३.

e-mail: bos@unishivaji.ac.in Web-site : www. unishivaji.ac.in

Ref.No./SU/BOS/Commerce /M.Com/4341

Date :10-08-2016

The Director, Department of Commerce (M.Com) Shivaji University, Kolhapur	The Principal, All Affiliated M.Com. Colleges Shivaji University, Kolhapur
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Sub:-Regarding revised Syllabi, Nature of Question Paper and Equivalence of M.Com. Part-I (Sem-I& II) 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, Nature of Question Paper and Equivalence of the following subjects of M.Com. Part-I (Sem-I & II) under the Faculty of Commerce as mentioned below.

Sr. No.	Semester I	Sr. No.	Semester II
1	Managerial Economics Paper –I (Comp)	11	Managerial Economics Paper –II (Comp)
2	Management Concepts and Organizational Behavior Paper –I (Comp)	12	Management Concepts and Organizational Behavior Paper –II (Comp)
3	Insurance Paper –I	13	Insurance Paper –III
4	Insurance- Paper-II	14	Insurance- Paper-IV
5	Secretarial Practice Paper –I	15	Secretarial Practice Paper –III
6	Secretarial Practice Paper –II	16	Secretarial Practice Paper –IV
7	Organized Markets And Transportation Paper-I	17	Organized Markets And Transportation Paper-III
8	Organized Markets And Transportation Paper-II	18	Organized Markets And Transportation Paper-IV
9	Small Business And Entrepreneurship Management Paper-I	19	Small Business And Entrepreneurship Management Paper-III
10	Small Business And Entrepreneurship Management Paper-II	20	Small Business And Entrepreneurship Management Paper-IV

P.T.O

This syllabi will be implemented from the academic year 2016-17 (i.e. from June 2016) onwards. A soft copy containing the syllabus is enclosed herewith. This said syllabi is also available on university website www.unishivaji.ac.in.

However there is no revision made in the remaining subjects /courses of the M.Com. degree programme under faculty of Commerce and this may be kindly noted.

The question papers on the pre-revised syllabi of above mentioned Course will be set for the examinations to be held in Oct/November 2016 & March/April 2017. 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

Copy to:-

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|----|--|---|-------------------------------------|
| 1 | Co-ordinator, Faculty of Commerce | } | For information |
| 2 | Chairman, Co-ordinating Committee in 1.Business Economices
2.Commerce | | |
| 3 | Appointment Section | } | For information & necessary action. |
| 4 | O.E.III Section | | |
| 5 | Affiliation Section (P.G.) | | |
| 6 | Computer Centre | | |
| 7 | P.G. Admission | | |
| 8 | Meeting Section | | |
| 9 | P.G.Seminar | | |
| 10 | Eligibility Section | | |

SHIVAJI UNIVERSITY, KOLHAPUR

M.Com. Part-I

Sem-I & Sem-II

(Choice Based Credit System)

(From June, 2016)

Revised Syllabus

Sr. No.	Semester I	Sr. No.	Semester II
1	Managerial Economics Paper –I (Comp)	11	Managerial Economics Paper –II (Comp)
2	Management Concepts and Organizational Behavior Paper –I (Comp)	12	Management Concepts and Organizational Behavior Paper –II (Comp)
3	Insurance Paper –I	13	Insurance Paper –III
4	Insurance- Paper-II	14	Insurance- Paper-IV
5	Secretarial Practice Paper –I	15	Secretarial Practice Paper –III
6	Secretarial Practice Paper –II	16	Secretarial Practice Paper –IV
7	Organized Markets And Transportation Paper-I	17	Organized Markets And Transportation Paper-III
8	Organized Markets And Transportation Paper-II	18	Organized Markets And Transportation Paper-IV
9	Small Business And Entrepreneurship Management Paper-I	19	Small Business And Entrepreneurship Management Paper-III
10	Small Business And Entrepreneurship Management Paper-II	20	Small Business And Entrepreneurship Management Paper-IV

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.

Sr. No.	Semester I	Sr. No.	Semester II
1	Advanced Accountancy Paper-I	15	Advanced Accountancy Paper-III
2	Advanced Accountancy Paper-II	16	Advanced Accountancy Paper-IV
3	Advanced Costing Paper-I	17	Advanced Costing Paper-III
4	Advanced Costing Paper-II	18	Advanced Costing Paper-IV
5	Taxation Paper-I	19	Taxation Paper-III
6	Taxation Paper-II	20	Taxation Paper-IV
7	Advanced Banking and Financial System Paper-I	21	Advanced Banking and Financial System Paper-III
8	Advanced Banking and Financial System Paper-II	22	Advanced Banking and Financial System Paper-IV
9	Business Administration Paper-I	23	Business Administration Paper-III
10	Business Administration Paper-II	24	Business Administration Paper-IV
11	Advanced Statistics Paper-I	25	Advanced Statistics Paper-III
12	Advanced Statistics Paper-II	26	Advanced Statistics Paper-IV
13	Cooperation and Rural Development Paper-I	27	Cooperation and Rural Development Paper-III
14	Cooperation and Rural Development Paper-II	28	Cooperation and Rural Development Paper-IV

M.Com. Part-I
Semester- I
Compulsory Paper

MANAGERIAL ECONOMICS Paper-I

Introduced from June 2016

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 in view the syllabus of Managerial Economics is prepared accordingly, so as to face the problems of the business in daily life during the globalization era.

Unit 1: Introduction to Managerial Economics **Periods-15**

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-15**

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

Unit 3: Theory of Consumer's Choice **Periods-15**

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

Unit 4: Production Theory **Periods-15**

Production Function- short run production function – Long-run production function- Cobb-Douglas production function.

Empirical evidences of cost curves- Break Even Analysis.

Reference Books :- Paper I and II		
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', S.Chand & Company Ltd. New Delhi.
4.	M.Girija, R. Meenakshi	
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.

13) MACRO ECONOMICS- Theory and Policy

Analysis H L Ahuja .

Chand & Company Ltd. New Delhi.

14) MONEY BANKING INTERNATIONAL

TRADE AND PUBLIC FINANCE

D M MITHANI,

HIMALAYA PUBLISHING HOUSE.

15) MODERN ECONOMIC THEORY

K K DEWTT

S.Chand & Company Ltd. New Delhi.

NATURE OF QUESTION PAPER
(I and II semester)

Total Marks:80

Duration: 3 Clock Hours

Instructions: 1) Que. No. 1 and 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

Sr. No.	Title of Old Paper	Title of New Paper
Semester-I		
1	MANAGERIAL ECONOMICS Paper-I	MANAGERIAL ECONOMICS Paper-I
Semester-II		
3	MANAGERIAL ECONOMICS Paper-II	MANAGERIAL ECONOMICS Paper-II

Shivaji University, Kolhapur
M.Com-Part-I
Semester- I
Compulsory Paper
Management Concepts and Organizational Behaviour Paper-I
(Management Concepts)
Introduce from June-2016

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:- Introduction to Management (15)

Definition, nature and significance of management, Managerial Functions: Concept, significance and process of Planning, Organizing, Staffing, Directing and Controlling. Management as a profession, Managerial skills, Henry Mintzberg's roles of manager. Management of Change -Need for change, Lewin's Force Field Analysis Model, Resistance to change and remedies to overcome the resistance.

Unit – 2 :- Contribution towards Management Thought (15)

Contribution of Frank B. Gilbreth, Elton Mayo, Mary Parker Follet, Peter Drucker, Michael Porter and C.K Pralhad . Management in 21st century. International Management - Impact of globalization on management.

Unit – 3 :- Leadership and Motivation: (15)

(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', Theory Z, Alderfer's ERG theory, Victor Vroom's expectancy theory, Porter - Lawler Model of Motivation.

Unit - 4:- Controlling Techniques and coordination (15)

Concept, Traditional and Modern (MIS, Management Audit, ROI, Network Analysis – PERT and CPM) techniques of control. Coordination – Concept, Principles, Process, Types of Coordination, Techniques of effective Coordination.

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 and Practice of Management – L. M. Prasad, S. Chand and Sons New Delhi
- 5) Principles and Practice of Management – P.K. Agarwal, Pragati Prakashan, Meerut
- 6) Management Theory and Practice – B. S. Moshal, Galgotia Publishing Co., New Delhi
- 7) Principles of Management O.B. K. Aghurth
- 8) Management and Organizational Behaviour-P. Subbarao
- 9) Organizational Behaviour - Keith Davis
- 10) Organizational Behaviour - Stephen Robbins
- 11) Organizational Behaviour - Dr. Anjali Ghanekar

Concerned websites may also be referred.

Periods allotted per unit

Unit No. of Periods

Unit -1 15

Unit -2 15

Unit -3 15

Unit -4 15

Total 60

Distribution of Marks: **100 Marks**

Internal Work: 20 Marks

Theory Paper : 80 Marks

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: Case Study -----16 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

Equivalence

M.Com. Part-I & Part-II
Sem I & Sem II

Pre-Revised Course	Revised Course
Management Concepts and Organizational Behaviour Paper-I (Management Concepts)	Management Concepts and Organizational Behaviour Paper-I (Management Concepts)
Management Concepts and Organizational Behaviour Paper-II (Organizational Behaviour)	Management Concepts and Organizational Behaviour Paper-II (Organizational Behaviour)

M. Com. (CBCS) Part – I
Semester –I
Insurance Paper – I
(Fundamentals of Insurance)

Credits : 4

Unit No. 1 : Risk Management : Concept of Risk, Uncertainty, Perils and Hazards, Definition of Risk – classification of risk- Personal, Property & Liability Risk, Insurance and Risk Management Technique-Risk sharing and Risk Transfer, Risk prevention & avoidance. (15 Hours)

Unit No. 2 : Insurance: Meaning, definition, nature, evolution of insurance, Types of Insurance, Importance of Insurance, Insurance as a social security tool, Role of Insurance in economic growth. (15 Hours)

Unit No. 3 : Principles of Insurance & Insurance Contract : Primary principles- principle of co-operation, Theory of probability, Utmost good faith, Insurable Interest, Indemnity. Secondary Principles- Principle of Subrogation, Mitigation of loss, Principle of Contribution, Principle of Casua Proxima. Insurance Contract- Meaning , nature, essentials of Insurance Contract, Types of Insurance contract, Insurance & wagering contract. (15 Hours)

Unit No. 4 : Insurance Marketing: Concept & Features of Insurance Marketing, Users of insurance services, behavioral aspects of insurance marketing, Distribution Channels – Marketing intermediaries, Financial Institutions and Direct Response, National Dimensions of distribution system in India , Information Technology application in insurance marketing , Insurance marketing in Indian Environment, Developing and Maintaining Marketing Programme in India. (15 Hours)

References-

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

M. Com. (CBCS) Part – I
Semester –I
Insurance Paper – II
(Principles & Practice of Life & Health Insurance)

Credits : 4

Unit No. 1 : Life Insurance : Meaning & Features of Life Insurance, significance of Life Insurance, Demand and supply of Life Insurance, Production of Life Insurance , Scope and coverage of Risks, Life Insurance Benefits to Individuals and society, Difference between Life and General Insurance.
(15 Hours)

Unit No. 2 : Principles of Life Insurance & Life Insurance Contract: Fundamental and Legal aspects of life insurance contract, Distinguishing characteristics of life insurance contract, Fundamental principles of Life Insurance- Utmost good faith, Insurable Interest, Hazards in Life Insurance- Physical, Moral & Occupational Risks & selection- measurement of risk.
(15 Hours)

Unit No. 3 : Life Insurance Products : Whole Life, Endowment & Term Insurance, Unit linked Insurance Plan (ULIP), Pension & Annuities- Meaning, features, Merits & Demerits. Group Insurance- Meaning, features & significance.
(15 Hours)

Unit No. 4 : Life Insurance Policy & Documents: Policy Conditions , Procedure o taking Life Insurance policy, Settlement of Life Insurance claim. Documents Used in Life Insurance- Proposal form, Agent's Report, Medical Report, Proof of Age, Life Insurance Policy, First Premium Receipt, Renewal Premium Receipt, Death certificate.
(15 Hours)

References-

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

Nature of Question Paper
(For Semester I & II – Paper I to IV)

Total Marks -80

Duration – 3 Hours

Instructions : 1) Question No 1 & 2 is compulsory

2) Attempt any Three questions from Question No 3 to 6

Q.1: (A) MCQ	8 Marks
(B) Fill in the blanks	4 Marks
(C) True or False	4 Marks
Q.2: Short Answer type questions (Any 2 out of 3)	16 Marks
Q.3: Long Answers	16 Marks
Q.4: Long Answers	16 Marks
Q.5: Long Answers	16 Marks
Q.6: Short Notes (Any 2 out of 3)	16 Marks

(Note : Same pattern apply to Sem- I & II Paper I to IV)

Equivalence

Sr. No.	Title of Old paper	Title of New Paper
Semester I		
1	Insurance Paper I (Fundamentals of Insurance)	Insurance Paper I (Fundamentals of Insurance)
2	Insurance Paper II (Principles and Practice of Life and Health Insurance)	Insurance Paper II (Principles and Practice of Life and Health Insurance)
Semester II		
3	Insurance Paper III (Fundamentals of Insurance)	Insurance Paper III (Fundamentals of Insurance)
4	Insurance Paper IV (Principles and Practice of Life and Health Insurance)	Insurance Paper IV (Principles and Practice of Life and Health Insurance)

M.Com. I- Semester-I
Group- g: Secretarial Practice- Paper- I
Introduced from June, 2016

Objectives:

- 1) To create awareness among the students about secretarial duties and responsibilities.
- 2) To acquaint the students with the various secretarial practices of company.

Unit-1: Secretary: Meaning of secretary, qualities of a good secretary, Types of secretary: Personal Secretary, Company Secretary (CS), Secretary of Co-operative Society and a local body, Need of secretary in commercial institutions, Challenges before Secretary, Professional standards and code of conduct for secretary.

Unit-2 Company Secretary: Qualification, appointment, dismissal, duties, rights and liabilities of Company Secretary, Changing role of Company Secretary, Areas of practice for Company Secretary.

Unit-3: Corporate Governance: Concept, Need, Principles of Corporate Governance, Role of Directors, Shareholders, Auditors and Company Secretary in Corporate Governance.

Unit-4: Secretarial Audit: Need, Objectives and Scope of Secretarial Audit, Secretarial audit process, Format for secretarial audit report.

Reference Books:

1. Pitman's Business Correspondence, Geoffery Whitehead, David H. Whitehead, Wheeler Publishing, Allahabad.
 2. Business Communication, Homari Pradhan, D.S. Bhende and Vijaya Thakur, Himalaya publishing House, Mumbai.
 3. Commercial Correspondence, P.K. Ghosh and Y.K. Bhushan.
 4. Kuchhal- Secretarial Practice
 5. Study Material of Company Secretary Course
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M.Com. 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, Internal correspondence and External correspondence, Secretarial duties relating to external correspondence

Unit- 2: Computers and Communication: Information technology, On-line information services, Electronic bulletin board systems, Internet, Intranet, Extranet, Electronic mail, Interactive video, Communication channels, Communication networks, Local area networks, Wide area networks, Video conferencing, Emerging information technologies in new millennium.

Unit- 3: Drafting of Company Documents: Drafting of Memorandum of Association, Articles of Association, Prospectus, Promoters' Agreement, Allotment Letter, Contract of appointment of Managerial Personnel, Proxies, Dividend/Redemption Warrants, Fixed Deposit Receipts. Text of advertisements, Statement in lieu of advertisement, Application forms for deposits. Notices of meetings, Directors' Report, Directors' Responsibility Statement

Unit- 4: Report Writing: Meaning, Need, Essentials of good business report, Format of business report, Precautions to be taken in report writing

Books Recommended:

1. Pitman's Business Correspondence, Geoffery Whitehead, David H. Whithad, 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, Homari 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
 12. Study Material of Company Secretary Course
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Nature of Question Paper
(For Semester I& II-Paper-I to IV)

Total Marks: 80

Duration: 3 Hours

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

2) Attempt any THREE questions from Que. No. 2 to 6

Q.1: (A) MCQ	8 Marks
(B) Fill in the Blanks	4 marks
(C) True OR False	4 marks
Q.2: Short Answer-type Questions (Any 2 out of 3)	16 marks
Q.3: Long question	16 marks
Q.4: Long Answer	16 marks
Q.5: Long Answer	16 marks
Q.6: Short Notes (Any Two out of Three)	16 marks

(Note: Same pattern shall be applied to Sem-I& Sem-I, Paper-I to IVI)

Sr. No.	Title of Old Paper	Title of New Paper
Semester-I		
1	Secretarial Practice-Paper-I	Secretarial Practice-Paper-I
2	Secretarial Practice Paper- II (Business Correspondence)	Secretarial Practice Paper- II (Business Correspondence)
Semester-II		
3	Secretarial Practice-Paper-III	Secretarial Practice-Paper-III
4	Secretarial Practice Paper- IV (Corporate Correspondence)	Secretarial Practice Paper- IV (Corporate Correspondence)

M.Com. Part-I
Semester-I
Group i
ORGANIZED MARKETS AND TRANSPORTATION PAPER-I
ORGANIZED MARKETS

Unit-1 Marketing: Meaning and definition, 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. (15-hrs)

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 marketing environment. (15-hrs)

Unit-3 Marketing Mix: Meaning, importance, 7 p's of marketing mix- product, price, place, promotion, person, process and packaging, strategies for 7p's. (15-hrs)

Unit-4 Marketing Information System: Meaning, importance, Elements of Marketing Information System, Analysis of marketing information, Marketing in 21st century- challenges. (15-hrs)

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 21St Century - D. Gopalkrishna (Himalaya Publication House)
7. Marketing - Rajen Saxena

M.Com. Part-I (CBCS System)
Group i
Semester-I
ORGANIZED MARKETS AND TRANSPORTATION (PAPER-II)
TRANSPORTATION

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. (15-hrs)

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. (15-hrs)

Unit-3 Pricing in Transport - Meaning, importance, principles. Applications of pricing in different means of transport. (15-hrs)

Unit-4 Transport in 21st 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. (15-hrs)

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

Sr. No.	Title of Old Paper	Title of New Paper
Semester-I		
1	ORGANIZED MARKETS AND TRANSPORTATION PAPER-I ORGANIZED MARKETS	ORGANIZED MARKETS AND TRANSPORTATION PAPER-I ORGANIZED MARKETS
2	ORGANIZED MARKETS AND TRANSPORTATION PAPER-II (TRANSPORTATION)	ORGANIZED MARKETS AND TRANSPORTATION PAPER-II (TRANSPORTATION)
Semester-II		
3	ORGANIZED MARKETS AND TRANSPORTATION PAPER-III ORGANIZED MARKETS	ORGANIZED MARKETS AND TRANSPORTATION PAPER-III ORGANIZED MARKETS
4	ORGANIZED MARKETS AND TRANSPORTATION PAPER-IV (TRANSPORTATION)	ORGANIZED MARKETS AND TRANSPORTATION PAPER-IV (TRANSPORTATION)

M.Com. Part-I

Group: h

Semester-I

SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT

Paper –I

(Entrepreneurship Management)

- 1 **Introduction to Entrepreneurship** : Concept of Entrepreneurship, Enterprise and Entrepreneurship- Difference between Entrepreneurs, Intrapreneur and Manager - Types of entrepreneurs, Functions of Entrepreneurs . Qualities of entrepreneur. (15 Hours)

- 2 **Entrepreneurship Theories and Process** : (15 Hours)
Economic, Sociological and Psychological theories
Entrepreneurship Process- setting, Preparation , management and survival, growth - Entrepreneurship Transition- Entrepreneurship Problems and Prospects in India

- 3 **Entrepreneurial Development Programmers (EDP)** :
Concept and Role of EDP in economic development EDP Programmers and their evaluation - Incentives for entrepreneurship development – Obstacles in entrepreneurial growth. (15 Hours)

- 4 **Institutions in aid of entrepreneurship** : Department of Micro-Small and Medium Enterprises (MSME) at Central Government – MSME Services Institutes – National Institute of entrepreneurship and small Business Development (NIESBUD) National Institute for small Industries Extension and Training (NISIET) Hyderabad – Maharashtra centre for Entrepreneurship Development Aurangabad Pradhan Mantri kaushal vikas Yojana (PMKVY) – National Alliance Young . Entrepreneur (NAYE) ; Their organization, role and working. (15 Hours)

Reference Books :

1. Dynamics of Entrepreneurial Development and Management – Vasant Desai, Himalaya Publishing houses.
2. Entrepreneurial Development in India Dr.C.B. Gupta
Dr.N.P.Shrinivasan, Sultan chand & sons New Delhi
3. Entrepreneurship Development Dr. S.S. Khanke, S.Chand and Company ltd.
4. Entrepreneurship Development and Management Jose Paul and N. Ajit Kumar Himalayas' publish Houses
5. Developing Entrepreneurship Udai Pareek & T.V. Raw
6. Management of Small Scale industries – Vasant Desai
7. Management of Small Scale Industries – R.R.Khan.
8. Sickness of Small Scale Industry Reddy and Reddy
9. How to Succeed in Small Scale Industry - Ram K. Veja

M.Com. Part-I Syllabus-2016

Group: h

Semester-I

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 (15 Hours)
- 2. Location and ownership of an Enterprise:** Need importance steps in enterprise location – Selection of site, Selection of ownership Pattern – Individual corporate and co-operative ownership – Legal issues involved in formation of Small enterprise. (15 Hours)
- 3. Production Aspects of MSME:** Plant size, plant Layout, production planning and control (ppc), outsourcing Total Quality Management (TQM) in MSME-supply chain Management (15 Hours)
- 4. Financial Assistance to MSME :**Financial plan, sources of finance, Owned finance, Bank finance and state finance, Venture capital Assistance of MSME-Role of SIDBI and MUDRA Bank-Financial problems of MSME. (15 Hours)

Reference Books :Sem.I.& Sem.II

- 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.Ljamla, S.Chand & Company Ltd.
- 4 Entrepreneurship Development & Management – Jose paul and N.Ajit kumar, Himalaya polishing 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

Equivalence

	Pre-Revised	Revised
	Semester I	Semester I
	SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT (Entrepreneurship Management) Paper-I	SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT (Entrepreneurship Management) Paper-I
	SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT (Management of small Scale Industry Paper-II	SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT (Management of small Scale Industry Paper-II
	Semester II	Semester II
	SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT (Entrepreneurship Management) Paper-III	SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT (Entrepreneurship Management) Paper-III
	SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT (Management of small Scale Industry Paper-IV	SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT (Management of small Scale Industry Paper-IV



Master of Commerce

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, so as to face the problems of the business during the globalization era.

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

A) Perfect Competition- Equilibrium of firm in short run and long run.

B) Monopoly- Price determination in monopoly-

Price determination in Bilateral monopoly.

C) Monopolistic Competition – features – price determination in short run and long run

D) Oligopoly Market – features – Independent pricing – price war, price rigidity and price leadership.

Unit 2: Pricing Practices and Investment Analysis. **Periods-15**

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-15**

Theories of business cycles

Cob – Web theory- Hicks's Theory, Samuelson's Theory, and Godwin's theory.

Unit 4: Inflation **Periods-15**

Inflationary process- Monetary and non- monetary theories of inflation-

A) Monetary theory- 1) Fisher's approach- 2) monetarist theory of inflation Friedman's view.3) Income theory.

B) Structuralistic theories- 1) Mark- up theory by G. Ackley 2) Bottle Neck theory by Otto Eckstein.

C) Conventional theories -Demand pull theory- cost push theory.

D) Philips curve –short run and long run.

Reference Books :- Paper I and II		
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.

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 :: Introduction to Organizational Behaviour :

Concept, significance, Nature and scope of OB. Contributing disciplines to OB, Relationship between management and organizational behavior. Models of OB. Ethical issues in OB. Historical development of OB , Evolution of OB in India.

Unit-2: Individual and Group Behaviour:

(A) Foundations of Individual Behaviour – Personality (Concept, Determinants and types) , Perception (meaning , process , factors affecting perception). Attitude (Concept , formation and types), values (concept, types and formation) and job satisfaction (Concept, Determinants and measurements), Learning (meaning, determinants, principles).

(B) Foundations of Group Behaviour : Definition and importance of group, Types of group, Process of group development, Group Behaviour (Norms, Cohesion, Role, intergroup Conflicts), Group performance factors, Quality Circle and Work Teams.

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 – Meaning of Stress, Job stress, Symptoms, causes and measurements of stress. Consequences of stress, managing stress.

Unit-4: Organizational Culture and Quality of Work life

(A) Organizational Culture: Definition, types, functions . Creating ,sustaining and changing culture a culture.

(B **Quality of Work life**: Concept, constituents of QWL. QWL in Indian context.

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.
- 6) Organisational Behaviour- Dr. S. S. Khanka

Periods allotted per unit

Unit No.of Periods

Unit -1 **15**

Unit -2 **15**

Unit -3 **15**

Unit -4 **15**

Total **60**

Distribution of Marks: **100 Marks**

Internal Work: **20 Marks**

Theory Paper : **80 Marks**

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: Case Study -----16 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. (CBCS) Part – I
Semester –II
Insurance Paper – III
(Fundamentals of Insurance)

Credits : 4

Unit No. 1 : Insurance Legislative Framework : Insurance Act 1938, Life Insurance Corporation of India Act- 1956, General Insurance Business Nationalisation Act,1972- (Only Salient Features)
(15 Hours)

Unit No. 2 : Insurance Regulatory and Development Authority Act,1999 (IRDA) : Definition, Establishment, Composition of Authority, Powers, Functions& Duties of IRDA. Ombudsman. (15 Hours)

Unit No. 3 : Other Legislations Applicable to Insurance Business in India: Motor Vehicles Act 1988, Marine Insurance Act 1963, Consumer Protection Act 1986, Public Liability Insurance Act 1991, Foreign Exchange Regulation Act 1973 (Important provisions applicable to Insurance Business). (15 Hours)

Unit No. 4 : Insurance Business Current Scenario & Future : Privatization, Foreign Direct Investment in India, Status of Indian Insurance Industry in the context of International Insurance Market, Challenges & Future of Insurance Business in India. (15 Hours)

References-

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

M. Com. (CBCS) Part – I
Semester –II
Insurance Paper – IV
(Principles and Practice of Life and Health Insurance) Credits : 4

Unit I : Pricing Elements – Pricing Objectives, Pricing elements- Probability & Mortality Tables, Time value of Money, Loading & benefits promised, Rate computation- single premium plan, level premium plan, flexible premium plan, yearly renewable plan, saving & investment aspect of life insurance, Methods of rating. (15 Hours)

Unit II : Underwriting – Origin, Definition, Objectives & principles of underwriting, Underwriting process- source of information concerning life insurance risk, special underwriting practices in areas such as non-medical insurance, guaranteed issue insurance, reinstatement & policy changes and highly impaired risk. (15 Hours)

Unit III : Actuarial valuation- Concept of valuation & actuarial valuation, methods of valuation, surplus and its distribution- methods of distribution of divisible surplus. (15 Hours)

Unit IV : Health Insurance – Health risk- Definition & importance of health Insurance, Health Insurance Policies in India- Hospitalization policies, critical illness policy & mixed policy, health insurance business present position & future. (15 Hours)

References-

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

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

Unit-1: Companies Act, 2013: Definition and Characteristics, Kinds of companies, Procedure of Incorporation of Company. **New concepts introduced by Companies Act- 2013:** One Person Company, Women Directors, Corporate Social Responsibility (CSR), Registered Values Rotation of Auditors, Class Action Dormant Company, Fast Track Mergers, Serious Fraud Investigation Office (SFIO)

Unit-2: Financial Structure of Companies: Concept of Capital and Financing of companies- Sources of capital- Classes and types of shares- Issue, Forfeiture and Re-issue of shares, Listing of securities, Conditions for issue and redemption of debentures, Buy-back of Shares, Stock Options.

Unit-3: Membership of Company: Modes of acquiring membership, Restriction on membership, Rights and privileges of members, Termination of membership.

Unit-4: Meetings: Essentials of valid meeting, Types of meeting, Notice and Agenda of meeting, Motion resolution, Secretary's role in calling and conducting meetings of Board, Various committees, Shareholders, Post-meeting formalities including writing of minutes.

Books recommended

1. Secretarial Practice, M.C., Kuchhal, Vikas Publishing House, Bombay.
2. Company Secretarial Practice, S.A. Sherkar, 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 Pulishers, 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.
8. Study Material of Company Secretary Course

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

Unit-1: Corporate Correspondence: Meaning and Scope of Corporate Correspondence, Correspondence with Registrar of Companies, Department of Company Affairs, Company Law Board and other Government Agencies.

Unit-2: Correspondence with Stakeholders: Correspondence with Shareholders, Directors, Employees, Media and Public.

Unit-3: Maintenance of Books: Maintenance of Statutory Books and Registers by Secretary, Secretarial duties relating to filling of Returns

Unit-4: Management information Systems: Concept, Evolution and elements of MIS, Definition, Characteristics and Basic requirements of MIS, Components of MIS, Pre-requisites of an effective MIS, Limitations of MIS, MIS and Decision Support Systems (DSS), MIS and Artificial Intelligence and Expert System (AIES), Recent developments in Information Technology.

Books Recommended

1. Pitman's 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 and S.M. Rai, Himalaya Publishing House, Mumbai.
 5. Business Communication, Homari 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
 12. Study Material of Company Secretary Course
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M.Com. Part-I (CBCS System)
Semester-II
Group I
ORGANIZED MARKETS AND TRANSPORTATION PAPER-III
(ORGANIZED MARKETS)

Unit-1 Markets- Meaning and definition, Characteristics, types of market, market segmentation concept and importance, Basis of segmentation. (15-hrs)

Unit-2 Organized markets - Meaning, need, Organized markets in India, Progress and Problems. (15-hrs)

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. (15-hrs)

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. (15-hrs)

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 21St Century - D.Gopalkrishna (Himalaya Publication House)
7. Marketing - Rajen Saxena

M.Com. Part-I (CBCS System)
Semester-II
Group I
ORGANIZED MARKETS AND TRANSPORTATION PAPER-IV
(TRANSPORTATION)

Unit-1 Road Transport- Meaning , Nature, characteristics and significance of Road Transport- Road finance Construction and maintenance of roads and fares. Taxation of motor vehicles- road transport 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 .

(15-hrs)

Unit-2 Railway Transport- Meaning, 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. Classification of railways 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.

(15-hrs)

Unit-3 Water Transport- Meaning, nature, Inland water transport, Limitations and growth of navigation in India. Present position of inland navigation, recent development in inland water transport, Elements of shipping economics, Competition and shipping conferences, Indian shipping since independence.

(15-hrs)

Unit-4 Air Transport- Meaning, Nature, Development and element of Air transport, Economics of Air transport, Nationalisation of civil aviation and recent development, Performance of private air lines in India, Limitations of Air Transport.

(15-hrs)

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 Revised Syllabus-2016

Group h :

Semester-II

SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT Paper - III

(Entrepreneurship Management)

- 1 **Entrepreneurship in Global Context** : Globalization and its impact on Indian entrepreneurs- Global Entrepreneurship issues-legal, political and financial-challenges before Indian Entrepreneurship, steps to face global challenges.
(15 Hours)
- 2 **Women Entrepreneurship** : Concept, functions and limitations of women Entrepreneurs- women Entrepreneurship in India. Causes of slow growth of women Entrepreneurship in India- manures for rapid development, present scenario of women Entrepreneurship in India.
(15 Hours)
- 3 **Success stories of Entrepreneur** : Bill Gates, Nilkanth Kalyani Ratan Tata, Swati piramal, kiran mujumdar.
(15ours)
- 4 **Business Ethics and corporate Social** : Responsibilities- Concept of ethics and ethical issues in SMES- Concept and areas of corporate social Responsibilities.
(15 Hours)

Reference Books :Sem.I.& Sem.II

- 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.Ljamlal, S.Chand & Company Ltd.
- 4 Entrepreneurship Development & Management – Jose Paul and N.Ajit Kumar, Himalaya Publishing House.
- 5 Developing Entrepreneurship - Uday 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 Revised Syllabus-2016

Group :h

Semester-II

SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT Paper - IV

(Management of Small Scale Industry)

- 1 Career Development in MSME :** Entrepreneurial career planning, Entrepreneurial traits, career Dilemma mid-term career shifting concept of Business Harvesting. (15 Hours)

- 2 Recent Trends in MSME :** e-Commerce and MSME-FDI in SME- Retail trade Hospitality and Educational Entrepreneurship- Export from MSME-cluster Approach to MSME (15 Hours)

- 3 Marketing &Aspects of MSME :** 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. (15 Hours)

- 4 Sickness of MSME :** Concept of industrial Sickness, reasons of sickness, An overview of MSME in India - Rehabilitation of sick units-Turn around management (15 Hours)

Reference Books :Sem.I.& Sem.II

- 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.Ljamla, S.Chand & Company Ltd.
- 4 Entrepreneurship Development & Management – Jose paul and N.Ajit kumar, Himalaya polishing 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

Master of Commerce
M.Com. Part-I
(Choice Based Credit System)
Introduced from June 2013 and Onwards
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 **8**

c. True or False - **8**

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

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.

References books	
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 th edition 2007 Lekshmy Shekhar Vikas publication House pune.
8- Negotiabl Instruments Act 1881 -	C. Jamanadas & C.

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

References books		
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

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 : तत्त्वे 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 -

1	A study of Rural Economics -	Vasant Desai, Himalaya Publishing, House, Bombay
2	Rural Economics of India -	D.P. Sharma, V.V. Desai, Vikas Publishing House Pvt. Ltd.- 5 Anasary Road, New Delhi.
3	Rural Industrialization 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, 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. Glueek 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 Weindrich, 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. Glueek 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
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 COURS**

(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 Sem-I (Mathematical Methods)	80	20	100
2.	Advanced Statistics Paper-II Sem-I (Design of Experiments)	80	20	100
3.	Advanced Statistics Paper-III Sem-II (Operations Research)	80	20	100
4.	Advanced Statistics Paper-IV Sem-II (Sampling Techniques)	80	20	100
	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	Advanced Statistics Paper-I Sem-I (Mathematical Methods)	-	-	4	80	20	100
2	Advanced Statistics Paper-II Sem-I (Design of Experiments)	-	-	4	80	20	100
3	Advanced Statistics Paper-III Sem-II (Operations Research)	-	-	4	80	20	100
4	Advanced Statistics Paper-IV Sem-II (Sampling Techniques)	-	-	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
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, labour, 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 	8
c.True or False - 	
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

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 th 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

	References	
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 -

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 Injustrialisation 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. 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., 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. 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	Advanced Accountancy Paper -I	Semester- I Advanced Accountancy Paper-I
2	Advanced Accountancy Paper-II	Semester II Advanced Accountancy Paper-III
		Semester II Advanced Accountancy Paper-IV (Taxation)
3	Advanced Costing Paper -I	Semester I Advanced Costing Paper-I
		Semester II Advanced Costing Paper-III
4	Advanced Costing Paper-II	Semester I Advanced Costing Paper-II
		Semester II Advanced Costing Paper-IV
5	Taxation Paper -I	Semester I Taxation Paper-I
		Semester II Taxation Paper-III
6	Taxation Paper-II	Semester I Taxation Paper-III
		Semester II Taxation Paper-IV

7	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)
8	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)
9	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)
10	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)

11	Business Administration Paper-I	Semester I Business Administration Introduction to Business Administration Paper-I
		Semester II Business Administration Introduction to Business Administration Paper-III
12	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
13	Advanced Statistics Paper -I	Semester I Advanced Statistics Mathematical Methods Paper -I
		Semester II Advanced Statistics Design of Experiments Paper-III
14	Advanced Statistics Paper-II	Semester I Advanced Statistics Operations Research Paper-II
		Semester II Advanced Statistics Sampling Techniques Paper-IV