

M.COM (PART-I)
Semester – I (Six months duration)

Paper : I

Paper Name: Management Concept & Organisational Behaviour

Paper Code : MC 8101

Full Marks : 70

Time : 3 hours

Credit : 5, [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

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|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of Five questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |

Note: Questions will be in Devnagri as well as English script.

Management Concept:

UNIT : 1 Meaning, Concept, Nature and Function of Management.

UNIT : 2 Evolution of different schools of management thought of leading Management thinkers, like Taylor, Fayol, and Mayo. Management as a profession.

UNIT :3 Managerial Functions : Planning concept, Significance, types, Organizing Concept, Principles, theories, Types of Organisations, Authority, Responsibility, Power, Delegation, Directing; Staffing; Coordinating, Control,[PODSCORB] Manager as a change agent.

Weightage : 40 marks

Suggested Readings:

- i) Koontz Harold, Cyril O'Donnell, and Heniz Wehrich – Essentials of Management – Tata Mc Graw Hill, (TMH), New Delhi.
- ii) Lallan Pd. & S.S.Gulshan – Management Principles & Practice – S Chand, New Delhi.
- iii) Robbins, Stephen P – Organisational Behaviour – PHI, New Delhi.
- iv) J.L.Masic – Essentials of Management – PHI, New Delhi.
- v) Agarwar R.D – Organisation and Management- TMH – New Delhi

Organisational Behaviour:

UNIT :1 Organisational Behaviour - Concept and Significance; Relationship between Management and Organisational Behaviour, Emergence and ethical perspective; Attitudes

UNIT :2 Organisational Conflict – Introduction, meaning and source of conflict, types and levels of conflict- conflict resolution techniques. Motivation and concept and theories of leadership

Weightage : 40 marks

Suggested Readings :

- i) Griffin, Ricky W – Organisational Behaviour, Houghton Mifflin Co. Boston.
- ii) Koontz Harold, Cyril O'Donnell, and Heniz Wehrich – Essentials of Management – Tata Mc Graw Hill, (TMH), New Delhi.
- iii) Luthans, Fred – Organisational Behaviour – McGraw Hill , New Delhi.
- iv) Shukla, Madhukar – Understanding Organisations – Organisation Theory and Practice in India – Prentice Hall, New Delhi.
- v) V.S.P Rao – Organisational Behaviour – Vikas Publication, New Delhi.

M.COM (PART - I)
Semester – I (Six months duration)

Paper : II

Paper Name: Managerial Economics

Paper Code : MC 8102

Full Marks : 70

Time : 3 hours

Credit : 5, [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

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|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |

Note: Questions will be in Devnagri as well as English script.

Managerial Economics :

- UNIT:1 Nature and Scope of Managerial Economics:** Objective of a firm; Economic theory and managerial theory; Managerial economist's role and responsibilities; Fundamental Economic Concepts- Incremental Principles, Opportunity Cost Principle, Discounting Principle, Equi-marginal principle.
- UNIT:2 Demand Analysis:** Individual and market demand functions, Law of demand, determinants of demand, elasticity of demand- its meaning & importance; Price elasticity, income elasticity and cross elasticity; using elasticity in managerial decisions.
- UNIT:3 Price Determination under Different Market Conditions:** Features of different market structure; Price determination and firm's equilibrium in short and long run under perfect competition, monopolistic competition, oligopoly and monopoly.
- UNIT:4 Pricing Practices:** Method of Price determination in practice; Pricing of Multiple Products;
- UNIT:5 Price discrimination;** International Price discrimination and dumping; Transfer Pricing.

Suggested Readings

- i) Baumol, William J. – Economic Theory and Operation Analysis – Prentice Hall – London.
- ii) Baya, Michael R. – Managerial Economic and Business Strategy – McGraw Hill Inc. New Delhi.
- iii) Chopra O.P. – Managerial Economics – TMH, New Delhi.
- iv) Dholakia R.H. and A.L.Ojha – Micro Economics for Management Students – Oxford University press, Delhi.
- v) Dwivedi D.N. – Managerial Economics – Vikas Publications, New Delhi.
- vi) Varshney R.L. and Maheshwari K.L. – Managerial Economics – Sultan Chand & Sons – New Delhi.

M.COM (PART- I)
Semester – I (Six months duration)

Paper : III

Paper Name: Statistical Analysis

Paper Code : MC 8103

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

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|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |

Note: Question will be in Devnagri as well as English script.

Statistical Analysis

- UNIT:1** An Overview of Central Tendency – Measure of Dispersion – and Skewness
- UNIT:2** Correlation – Coefficient and Rank Correlation. Regression Analysis
- UNIT:3** Probability – Its Theory – Addition and Multiplication Probability models.
- UNIT:4** Data Sources – Primary and Secondary – Data Collection techniques – Schedule, Questionnaire and Interview.
- UNIT:5** Business Forecasting – Main theories, its utility and limitations.

Suggested Readings

- i) Hooda R.P. – Statistics for Business and Economics – McMillan – New Delhi.
- ii) Levin, Richard I. and David S Rubion – Statistics for Management – PHI, New Delhi.
- iii) Gupta S.P. Statistical Method – Sultan Chand – New Delhi.
- iv) Elhance D.N. – Fundamentals of Statistics – Kitab Mahal – Allahabad.
- v) Singh S.P. – Statistics – Theory and Practice – S. Chand – New Delhi.
- vi) Heinz, KOHLER – Statistics for Business and Economics – Harper Collins – New York.

M.COM (PART- I)
Semester – I (Six months duration)

Paper : IV

Paper Name: Corporate Financial Accounting

Paper Code : MC 8104

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

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|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |

Note: Questions will be in Devnagri as well as English script.

Corporate Financial Accounting

- UNIT:1** Valuation of Goodwill and Shares.
- UNIT:2** Accounting issues related to amalgamation, absorption and reconstruction of companies.
- UNIT:3** Accounting for holding and subsidiary companies
- UNIT:4** Accounts relating to liquidation of companies.
- UNIT:5** Voyage accounts and investment accounts.

Suggested Readings

- i) Beams F.A. – Advance Accounting – Prentice Hall – New Jersey.
- ii) Dearden J. And S.K.Bhattacharya – Accounting for management – Vikas Publications – New Delhi.
- iii) Gupta R.L. – Advance Financial Accounting – Sultan Chand & Sons – New Delhi.
- iv) Fischer, P.M., W.J. Taylor and J.A. Leer – Advance Accounting, South Western Ohio.
- v) Maheshwari S.N. – Advanced Accountancy – Vikas Publications – New Delhi.
- vi) Narayana Swami R. – Financial Accounting – PHI – New Delhi.
- vii) Shukla & Grewal – Advanced Accountancy – S. Chand & Co. New Delhi.

M.COM (PART-I)
Semester – II (Six months duration)

Paper : I

Paper Name: Business Environment

Paper Code : MC 8201

Full Marks : 70

Time : 3 hours

Credit : 5, [1 credit = 10 hrs.]

Total Teaching Hours/Class: 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

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|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |

Note: Questions will be in Devnagri as well as English script.

Business Environment

- UNIT: 1 Theoretical framework of Business Environment:** Concept, Significance & Nature of Business Environment, Element of environment – internal and external – changing dimension of environment – Techniques of environment scanning & monitoring.
- UNIT: 2 Economics Environment of Business:** Significance and element of economics environment; Economics system and business environment; Economic planning in India; Government policies; Industrial Policy, fiscal policy, monetary policy, EXIM Policy, public sector and economic development; Development banks and relevance to Indian Business; Economic reforms, liberalization and structural adjustment programmes.
- UNIT:3 Political and Legal Environment of Business:** Critical elements of political environment; Changing dimensions of legal environment in India.
- UNIT:4 Socio-Cultural Environment :** Critical elements of socio-cultural environment; Social Institutions and systems; Social values and attitudes; Social groups; Middle class; Emerging rural sector in India;
- UNIT:5 Indian business system;** Social responsibility of business; Consumerism in India.

Suggested Readings

1. Adhikari, M – Economics Environment of Business, Sultan Chand & Sons, New Delhi.
2. Ahuwalia, I.J., Industrial Growth in India – Oxford University Press, Delhi.
3. Alagh, Yoginder K – Indian Development Planning & Policy – Vikas Publications – New Delhi.
4. Aswathappa, K – Legal Environment of Business – Himalaya Publications, Delhi.
5. Chakarvarty, S – Development Planning, Oxford University Press , Delhi .
6. Ghosh, Biswanath – Economic Environment of Business – Vikas Publications, New Delhi.
7. Govt. Of India – Economic Survey – Various issue.

M.COM (PART-I)
Semester – II (Six months duration)

Paper : II

Paper Name: Accounting for Managerial Decision

Paper Code : MC 8202

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

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|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |

Note: Questions will be in Devnagri as well as English script.

Accounting for Managerial Decision

- UNIT:1 Introduction to Accounting:** Management accounting as a area of accounting, objectives; Nature and scope of financial accounting, cost accounting and management accounting; Management accounting and managerial decisions; management accountant's position, role and responsibility.
- UNIT:2 Budgeting :** Definition of budget, Essentials of budgeting, Types of budget- Budgetary Control; Zero-based budgeting .
- UNIT:3 Marginal Costing and Break-Even-Analysis :** Concept of Marginal Cost; marginal costing and absorption costing; Cost-Volume-Profit Analysis; Break-Even Analysis; assumptions and practical applications of Break-Even analysis.
- UNIT:4 Analysis of Financial Statements:** Horizontal, Vertical and Ratio Analysis; Cash Flow Analysis.
- UNIT:5 Standard Costing:** Standard Costing as a Control technique; setting of standards and their revision.

Suggested Readings

1. Maheshwari S.N. – Cost and Management Accounting
2. Jain & Narang – Cost and Management Accounting
3. Chakarvarty & S. Chakarvarty – Management Accounting
4. Anthony Robert – Management Accounting, Taraporewala, Mumbai
5. Pandey I.M. – Management Accounting, Vani Publications, New Delhi.
6. Lall, B.M. and Jain I.C. : Cost Accounting and Practices, PHI, New Delhi.
7. Bhar B.K. Cost Accounting – Academic Publications, India.
8. Prasad N.K. – Cost Accounting- BS Publications, India.

M.COM (PART-I)
Semester – II (Six months duration)

Paper : III

Paper Name: Financial Management & Policy

Paper Code : MC 8203

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

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|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |
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Note: Questions will be in Devnagri as well as English script.

Financial Management & Policy

UNIT:1 Financial Management: Meaning, nature and scope of finance; Financial goal, Profit Vs. Wealth Maximization; Finance functions – investment, financing and dividend decision.

UNIT:2 Capital Budgeting: Nature of investment decisions, investment evaluation criteria – Net Present Value, Internal Rate of Return – Profitability Index, Payback period, Accounting Rate of Return; NPV vs IRR; Capital Rationing; Risk Analysis in Capital Budgeting.

UNIT:3 Cost of Capital: Meaning and significance of cost of capital; calculation of cost of debt, preference capital, equity capital and retained earnings; combined cost of capital (weighted); cost of equity and CAPM.

UNIT:4 Management of Working Capital: Meaning, significance and types of working capital; calculating operating cycle period and estimation of working capital requirement;

UNIT:5 Financing of working capital and norms of bank finance; sources of working capital; factoring services; various committee reports on bank finance; Dimensions of working capital management.

Suggested Readings

1. Bhattacharya, H – Working Capital Management – PHI- New Delhi
2. Chandra, Prasanna : Financial Management – TMH – New Delhi.
3. Maheshwari S.N. & Gupta C.B. – Financial Management & Corporate Planning & Policy, Sultan Chand & Sons, New Delhi.
4. Pandey I.M. : Financial Management & Policy – PHI, New Delhi
5. Khan & Jain : Financial Management – TMH, New Delhi.
6. Sharma R. Financial Management – L.N.Publications – Agra.
7. Gupta S.P. – Financial Management – Sahitya Bhawan Publications, Agra.

M.COM (PART-I)
Semester – II (Six months duration)
Paper : IV

Paper Name: Marketing Management

Paper Code : MC 8204

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

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|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |

Note: Questions will be in Devnagri as well as English script.

Marketing Management

- UNIT 1** **Introduction:** Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing Mix; Strategic Marketing Planning – An Overview.
- UNIT 2** **Pricing Decision:** Factors affecting price determination; Pricing Policies and strategies; Discount and Rebates.
- UNIT 3** **Product Decision:** Concept of product, classification of products; major product decisions; product line and product mix; product life-cycle; Branding, Labelling and Packaging- New product development.
- UNIT 4** **Distribution Channels and Physical Distribution Decisions:** Nature, functions, and types of distribution channels; Distribution channel intermediaries; channel management decisions; Retailing and wholesaling.
- UNIT 5** **Marketing Research:** Meaning and scope of marketing research; Marketing research process.

Suggested Readings

1. Kotler, Philip and Gray Armstrong: Principles of Marketing, PHI, New Delhi.
2. Kotler Philip: Marketing Management – Prentice Hall, New Delhi.
3. Majumdar, Ramanuj: Product Management in India- PHI-New Delhi.
4. Stanton William J. And Charles Futrell: Fundamentals of Marketing – McGraw Hill Publications-New Delhi.
5. Ramaswamy V.S. & Namakumari S. : Marketing Management – Mc Millian India-New Delhi.

M.COM (PART-II)
Semester – III (Six months duration)

Paper : I

Paper Name: International Business & Trade

Paper Code : MC 8301

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

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|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |

Note: Questions will be in Devnagri as well as English script.

International Business & Trade

- UNIT : 1 International Trade:** Nature, significance & scope, Theories – comparative advantages theories; Modern theory of trade; term of trade; theory of international trade in services. Balance of payments and adjustment mechanism.
- UNIT: 2 India’s Foreign Trade and Policy:** Composition and direction of foreign trade; India’s foreign trade policy, Export promotion infrastructure and the institutional set up; Deemed exports and rupee convertibility; Policy on foreign collaborations and counter trade arrangements; Indian joint ventures abroad; Project and consultancy exports.
- UNIT: 3 Instruments of Export Promotion:** Export assistance and promotion measures; EPCG schemes; import facilities, duty draw back, duty exemption schemes, tax concessions, marketing assistance.
- UNIT: 4 Role of state trading houses, 100% Export oriented units; Export Houses and Trade Houses; EPZs, SEZs.**
- UNIT: 5 Multinational Corporations:** Conceptual framework of MNCs; MNCs host and home country relations; Technology transfer- importance and types.

Suggested Readings

1. Adhikary, Manab ; Global Business Management, Macmillan , New Delhi.
2. Black & Sundaram : International Business Environment , PHI, New Delhi.
3. International Marketing & Trade : Rajagopal.
4. International Marketing : P.K. Vasudeva.
5. International Trade : SAK Onkvisit and John J. Shaw.

M.COM (PART-II)
Semester – III (Six months duration)

Paper : II

Paper Name: Strategic Management

Paper Code : MC 8302

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

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|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |
| | | ===== |

Note: Questions will be in Devnagri as well as English script.

Strategic Management

- UNIT: 1 Strategic Management:** Nature & Scope of Strategic Management; Levels of strategy; Approaches to strategic decision making; mission and purpose, objectives and goals; Strategic Management in Non-profit organisations.
- UNIT: 2 Environment Analysis and Diagnosis:** Concept of environment and its components; Environment scanning and appraisal; Organisational appraisal; strategic advantage analysis and diagnosis.
- UNIT: 3 Strategic Formulation and Choice of Alternative Strategies:** Modernization, Diversification, Integration; Merger, Take-over and joint Strategies; Turnaround.
- UNIT: 4 SWOT analysis;** Factor affecting strategic choice; Generic competitive strategies – cost leadership , differentiation focus, value chain analysis, bench marking, service blue printing.
- UNIT: 5 Functional Strategies:** Marketing, Production/Operation and R&D plans and policies, Personnel and financial plans and policies.

Suggested Readings

1. Bhattacharya, S.K. and N. Venkatarmin : Meaning Business Enterprises: Strategies, Structures and System – Vikash Publications House – New Delhi.
2. Budhiraja S.B. and M.B. Athreya: Cases in Strategic Management – Tata McGraw Hill, New Delhi.
3. Coulter, Mary K : Strategic Management in Action, Prentice Hall, New Jersey.
4. David, Fred R : Strategic Management , Prentice Hall, New Jersey.
5. Kazim Azhar : Business Policy, Tata McGraw Hill, New Delhi.
6. Sharma, R.A. : Strategic Management in Indian Companies – Deep & Deep Pub. New Delhi.
7. P.Subba Rao – Business Policy & Strategic Managment : Himalaya Publishing House – New Delhi.

M.COM (PART-II)
Semester – III (Six months duration)

Paper : III

Paper Name: Research Methodology

Paper Code : MC 8303

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

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|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |

Note: Questions will be in Devnagri as well as English script.

Research Methodology

- UNIT: 1** **Meaning and Nature of Research:** Definition of research, Basic and Applied Research; Basic components of research, purpose of research, requirements of research; limitations of research, recent trends in research – research as a tool of business policy.
- UNIT: 2** **Problems and Methods of Research:** Meaning and recognition of the problem; selection of problem; types of research problem; survey type, reform type; methods of research; problem orientation vs method orientation; business research; methods of agreement and disagreement. Research Design.
- UNIT: 3** **Research Project and Survey:** Definition of research project, consideration in research project; concepts; hypothesis – types, formulation and dimension of hypothesis – conduct of survey- method of collection of data- primary and secondary data- testing of data – interpretation and analysis of data; coding, tabulation, editing of data.
- UNIT: 4** **Statistical Investigation :** Methods, Formation of Schedule and Questionnaire : Drafting – characteristics and importance ; different types of questionnaire – preparation – sampling techniques and sample size determination – Data analysis – Univariate and multivariate data analysis.
- UNIT: 5** **Thesis/Project Writing:** Qualities of a good thesis; evaluation of sources reporting – meaning and characteristics of good report.

Suggested Readings

1. Research Methodology Methods & Techniques – By C.R. Kothari
2. Theory & Practical in Social Research – By Hans Raj – Surjeet Publications – New Delhi.
3. Farooquee Q.H. – Techniques of Thesis Writing.
4. Srivastava S.S, - Survey Research Technology
5. Das Gupta A.K. – Research Methodology

M.COM (PART-II)
Semester – III (Six months duration)

Paper : IV

Paper Name: Corporate Tax Planning & Management

Paper Code : MC 8304

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

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|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |

Note: Questions will be in Devnagri as well as English script.

Corporate Tax Planning & Management

- UNIT: 1 Introduction to Tax Management:** Concept of tax planning; Tax avoidance and Tax evasions.
- UNIT: 2 Corporate Tax & Dividend Tax;** Distinction between Income Tax & Corporate Tax; Widely held company, closely held company.
- UNIT: 3 Tax Planning for New Business:** Tax Planning with reference to location, nature and form of organization of new business, Special Economic Zone (SEZ).
- UNIT: 4 Tax Planning and Financial Management Decisions:** Tax Planning relating to capital structure decision, dividend policy, inter-corporate dividends and bonus shares.
- UNIT: 5 Tax Planning and Managerial Decisions:** Tax Planning in respect of own or lease, sale of assets used for scientific research, make or buy decisions; repair, replace, renewal or renovation and shutdown or continue decisions.

Suggested Readings

1. Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax, Central Sales Tax, Bharat Law House, Delhi.
2. Circular letter by CBDT.
3. Income Tax Act, 1961.
4. Income Tax Rules, 1962.
5. Lakhota, R.N.: Corporate Tax Planning – Vision Pub. Delhi.
6. Singhanian & others – Direct Tax Planning & Management – Taxman – Delhi.

M.COM (PART-II)
Semester – IV (Six months duration)
GROUP – I (FINANCE) Paper : I

Paper Name: Security Analysis & Portfolio Management

Paper Code : MCF 8401

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

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|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |

TOTAL 70 marks

Note: Questions will be in Devnagri as well as English script.

Security Analysis & Portfolio Management

- UNIT: 1 Investments:** Nature and scope of investment analysis; Concept of return and risk; Security return and risk analysis; measurement of return and risk.
- UNIT: 2 Security Markets:** Primary and Secondary Markets; Primary market – role, functions and methods of selling securities in primary markets; Allotment procedure; New financial instruments; Regulation of security market.
- UNIT: 3 Public Issues:** SEBI guidelines on public issues; size of issue, pricing of issue, promoters contribution, appointment of merchant bankers, underwriters, broker, registrar and managers, bankers and allotment of shares.
- UNIT : 4 Secondary Markets:** Role, importance, types of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading; Depository – role and need; Depositories Act, 1996.
- UNIT : 5 Portfolio Performance Evaluation :** Measure of return, risk adjusted measures of return, marketing timing, evaluation criteria and procedures.

Suggested Readings

1. P. Pandian – Security Analysis & Portfolio Management – Vikash Publications, New Delhi.
2. Bhalla : Investment Analysis, S.Chand & Co. Delhi.
3. Clark, James Francis : Investment Analysis and Management – Tata McGraw Hill, New Delhi.
4. Donal, E. Fisher and Ronald J. Jorden: Security Analysis & Portfolio Management – PHI, New Delhi.
5. Amling – Fundamentals of Investment Analysis : PHI – International Edition.

M.COM (PART-II)
Semester – IV (Six months duration)

GROUP – I (FINANCE), Paper : II

Paper Name: Financial Markets & Institutions

Paper Code : MCF 8402

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

(a) Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) 10x2 = 20 marks

(b) Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) 04x05 = 20 marks

(c) Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) 03x10 = 30 marks

TOTAL -----
70 marks

Note: Questions will be in Devnagri as well as English script.

Financial Markets & Institutions

- UNIT : 1 Introduction :** Nature and role of financial system; financial system and financial markets; Financial system and economic development in India.
- UNIT : 2 Financial Markets:** Money and capital markets; money market – meaning, constituents, functions of money market, money market instruments; call money, treasury bills etc; Recent trend in Indian money market; Capital market – Primary and Secondary markets; Depository system, Govt. Securities market, Role of SEBI – recent developments.
- UNIT : 3 Reserve Bank of India:** Organization, management and functions, Credit Creation and Credit Control, Monetary Policy.
- UNIT : 4 Commercial Banks :** Meaning, functions, management and investment policies of commercial banks – Present structure, E-banking and E-trading, recent development.
- UNIT: 5 Development Banks:** Concepts, objectives and functions of Development Banks, operational and promotional activities of development banks; IFCI, ICICI, IRBI, State Financial Corporations.

Suggested Readings

1. Avdhani – Investment & Securities in India – Himalaya Publications- Delhi.
2. Bhole L.M. – Financial Markets and Institutions – TMH – New Delhi.
3. Varshney P.N. – Indian Financial System – S. Chand & Co. New Delhi.
4. Srivastava R.M. – Management of Indian Financial Institutions – Himalaya Pub. Delhi.
5. Khan M.Y. – Indian Financial System – Tata McGraw Hill, New Delhi.

M.COM (PART-II)
Semester – IV (Six months duration)

GROUP – I (FINANCE), Paper : III

Paper Name: Project Management & Financial Services

Paper Code : MCF 8403

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

| | | |
|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |

Note: Questions will be in Devnagri as well as English script.

Project Management & Financial Services

- UNIT : 1 Objectives of Project Planning:** Monitoring and control of investment projects. Relevance of social cost -benefit analysis, identification of investment opportunities. Pre-feasibility studies.
- UNIT : 2 Project Preparation:** Technical feasibility, estimation of costs, demand analysis and commercial viability, risk analysis, collaboration arrangements; financial planning; Estimation of fund requirements, sources of funds. Loan syndication for the projects. Tax considerations in project preparation and the legal aspects.
- UNIT : 3 Project appraisal:** Business criterion of growth, liquidity and profitability, social cost benefit analysis in public and private sectors, investment criterion and choice of techniques. Estimation of shadow prices and social discount rate.
- UNIT : 4 Evaluation of project.** PERT/CPM techniques. Cost and Time Management, Issues in Project planning and management.
- UNIT : 5 Financial Services.** Need for financial services various types of financial service: Fund based and Non-Fund based. Characteristics and role of financial intermediaries.

Suggested Readings

1. Khan M.Y., *Financial Services*, 4th ed., McGraw Hill, New Delhi, 2007 .
2. Prasanna Chandra, *Project Preparation Appraisal and Implementation* , 5th ed., Tata McGraw Hill, 2002.
3. Dietrich J.K. *Financial Services and Financial Institutions: Value Creation in Theory and Practice*, Prentice Hall, New Jersey, 1996.
4. Clifford Gray, *Project Management*, Richard D. Irwin, 2005 (latest Edition).

M.COM (PART-II)
Semester – IV (Six months duration)

GROUP – I (FINANCE), Paper : IV

Paper Name: International Financial Management

Paper Code : MCF 8404

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

- | | | |
|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |

TOTAL **70 marks**

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Note: Questions will be in Devnagri as well as English script.

International Financial Management

- UNIT : 1 International Monetary System:** Developments in the international monetary system, gold standard, Bretton Woods system of exchange rate, exchange rate regime since mid-1970s. IMF and international Liquidity. System of exchanging currencies
- UNIT : 2 Exchange rate quotation and determination:** direct and indirect quotes, bid and ask quote, spot and forward quote, cross rates. Determination of exchange rate in spot and forward market. PPP theory, IRP theory, monetary theories of exchange rate determination, overshooting models.
- UNIT : 3 Foreign Exchange Market** – Spot and forward. Participants in foreign exchange market – arbitraging, hedging and speculation, covered interest rate arbitrage. Borrowing and investing markets. Tax consideration and investment.
- UNIT : 4 Investment decisions of multinational corporations (MNCs):** International capital budgeting – estimation of cash flows, the cost of capital. Portfolio consideration of a multinational corporation.
- UNIT : 5 International Financial Markets:** Multilateral development banks, Euro – currency markets, Euro-banking, Market for international securities – international bonds, Euro notes and Euro-notes and Euro-commercial papers, Medium-term Euro-notes.

Suggested Readings

1. Levi, Maurice, *International Finance*, New York, McGraw Hill Inc., 1996.
2. Eiteman, David K., Arthur Stonehill and Michael H. Moffett , *Multinational Business Finance*, Reading mass., Addison – Wesley Publishing company,1998.
3. Shapiro, Allen C., *Multinational Financial Management*, New Delhi, Prentice Hall India Pvt. Ltd., 1995.
4. Apte P.G., *Multinational Financial Management* , New Delhi, Tata McGraw Hill, 1998
5. Seth A.K., *International Financial Management* , New Delhi, Galgotia Publishing Company, 2000.

M.COM (PART-II)
Semester – IV (Six months duration)
GROUP – II (MARKETING), Paper : I

Paper Name: Retail Marketing
Paper Code : MCM 8401
Full Marks : 70
Time : 3 hours
Credit : 5 [1 credit = 10 hrs.]
Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

| | | |
|-----|--|-----------------------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | ----- 70 marks ===== |

Note: Questions will be in Devnagri as well as English script.

Retail Marketing

- UNIT : 1 Retailing:** Role, relevance and trends, Retail Organization, The changing structure of Retailing- Retail in India.
- UNIT : 2 Retail Market Segmentation:** Concept, benefits, dimensions, segment focusing, targeting and positioning, consumer profile, market segmentation in India.
- UNIT : 3 Retail Management :** Introduction, location of Retail Marketing, Site selection analysis, levels of location, decision,
- UNIT : 4 Product Management,** Brand Management.
- UNIT : 5 Retail Pricing & Marketing:** External influence on Retail Pricing, Strategy, Development, Approaches & strategies, Relationship Marketing strategies in Retailing, Organised Vs unorganised retail sector.

Suggested Readings

1. Bajaj, Juli & Srivastava – Oxford Publications
2. Pawar J.S. – Sage Publications.
3. Saxena Ratan – TMH, New Delhi.
4. Kotlet Philip – PHI , New Delhi.

M.COM (PART-II)
Semester – IV (Six months duration)
GROUP – II (MARKETING), Paper : II

Paper Name: International Marketing

Paper Code : MCM 8402

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

- | | | |
|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |
- =====
- =====

Note: Questions will be in Devnagri as well as English script.

International Marketing

- UNIT : 1 Introduction to International Marketing:** Nature & Significance; Complexities in International Marketing; Transition from domestic to transactional marketing; International market orientation – EPRG Framework; International market entry strategies.
- UNIT : 2 International Marketing Environment:** Internal Environment; External Environment – Geographical, demographic, economic, socio – cultural, political and legal environment; impact of environment on international marketing decisions.
- UNIT : 3 Foreign Market Selection:** Global Market Segmentation; Selection of Foreign Markets; International Positioning.
- UNIT : 4 International Product Decisions:** Product Planning for global markets; standardization vs. Product adaptation; New Product; Management of International Brands; Packaging and labelling; Provision of sales related services.
- UNIT : 5 Pricing in International Markets:** Pricing objectives; Determination of International Price; Delivery terms and price quotations; International pricing policies, Strategies; Transfer pricing; Pricing in the context of counter trade.

Suggested Readings

1. Czinkota M.R. : International Marketing – Dryden Press – Boston .
2. Fayerweathers, John : International Marketing – PHI – New Delhi.
3. Jain S.C. : International Marketing – CBS Publications – New Delhi.
4. Keegan, W. Warren J. : Global Marketing Management, PHI, New Delhi.
5. Vasudeva P.K. : International Marketing : Excel Books – New Delhi.

M.COM (PART-II)
Semester – IV (Six months duration)
GROUP – II (MARKETING), Paper : III

Paper Name: Marketing Research

Paper Code : MCM 8403

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

- | | | |
|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |

TOTAL **70 marks**

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Note: Questions will be in Devnagri as well as English script.

Marketing Research

- UNIT : 1 Introduction :** Meaning, nature and importance of marketing research; Marketing research and scientific method; Research reliability and validity; Problems in conducting marketing research; Marketing Information System (MIS); Ways of conducting marketing research; Syndicated research.
- UNIT : 2 Marketing Research Process:** Steps involved in conducting marketing research; Problem identification; Determining information needs; Developing marketing research proposal.
- UNIT : 3 Research Design :** Meaning and importance; Types of research designs – explorative, descriptive and conclusive researches; Secondary data – sources, uses and limitations; Primary data collection methods – questioning techniques and observation methods; Online data sources and research; Questionnaire preparation.
- UNIT : 4 Data Analysis and Report Preparation:** Data editing , coding tabulation and graphical presentation; Univariate and multivariate data analyses techniques and their applications in marketing research; Report preparation, presentation and follow -up.
- UNIT : 5 Marketing Research Applications: Consumer research –** Behaviour and motivation research, attitude measurement and scaling techniques; Product research; Advertising research; Marketing and sales forecasting; Sales analysis. Marketing Research in India.

Suggested Readings

1. Harper W. Boyd, Ralph Westfall and Stanley F. Stasch, *Marketing research: Text and Cases*, 2005.
2. Malhotra, Naresh K., *Marketing Research*, 5th Ed., Prentice Hall of India.
3. Cooper, Donald R. and Pamela S. Sc hindler, *Marketing Research*, Tata McGraw Hill, 2005.
4. Paul E. Green, et.al., *Research for Marketing Decisions* , Prentice-Hall of India Pvt. Ltd, New Delhi.
5. Donald S. Tull and Del I. Hawkins, *Marketing Research: Measurement and Methods*, Prentice- Hall of India Pvt. Ltd. New Delhi, 1998

M.COM (PART-II)
Semester – IV (Six months duration)
GROUP – II (MARKETING), Paper : IV

Paper Name: Advertising & Sales Management

Paper Code : MCM 8404

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

| | | |
|--------------|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| TOTAL | | 70 marks |

Note: Questions will be in Devnagri as well as English script.

Advertising & Sales Management

Advertising

UNIT : 1 **Communication Basics:** Role of communication; Communication process and flows; Planning the promotion mix; Advertising: Nature and importance; Advertising and the economy; Advertising and publicity; Advertising management process – an overview; Determining target audience; Advertising objectives and positioning decisions; Advertising budget decisions.

UNIT : 2 Message Decision: Determining advertising message; Developing advertising copy – Headline main copy, logo, illustration, appeal, layout, creativity in advertising.

UNIT : 3 Media Planning: Types of media and their merits and limitations; Advertising through the internet; Media selection; Media scheduling.

Sales Management

UNIT : 4 Fundamentals of Personal Selling: Nature and importance of selling; Types of selling; Personal selling, salesmanship and sales management; Process of effective selling; Strategic Sales management.

UNIT : 5 Sales Planning: Setting personal selling objective; Market analysis and sales forecasting; Sales budget; Sales territory; Sales quota.

Suggested Readings

1. Aaker, David A., Rajeev Batra and John G. Mayers, *Advertising Management*, Prentice Hall of India, New Delhi.
2. Belch. George and Michael Belch, *Advertising and Promotion : An Integrated Marketing Communications Perspective 6th Ed.*, McGraw Hill, 2004.
3. Mandell, Maurice, *Advertising* , Prentice- Hall of India, New Delhi.
4. Still, Richard R. Edward W. Cundiff and Norman A.P.Govoni, *Sales Management: Decisions, Strategies and cases*, Prentice Hall of India, New Delhi.
5. Anderson B. Robert, *Professional Selling*, Prentice-Hall Inc.
6. Spiro, Rosann, William J. Stanton and Greg Richo, *Management of a Sales Force* , McGraw Hill/Irwin, 2007.
7. Pederson Carlton A/, Miburn D. Wright, Barton A, Weitz, *Selling Principles and Methods*, Richard D. Irwin, Illinois.

M.COM (PART-II)

Semester – IV (Six months duration)

GROUP – III (HUMAN RESOURCE MGT.), Paper : I

Paper Name: Human Resource Management

Paper Code : MCH 8401

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

- | | | |
|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |

TOTAL -----
70 marks
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Note: Questions will be in Devnagri as well as English script.

Human Resource Management

- UNIT : 1 Human Resource Development:** Concept and evolution, human resource mobilizations, HRD Conceptual base, strategic interventions in HRD sector and target groups, HRD mechanisms, processes and outcomes, HRD instruments, HRD.
- UNIT :2 HRD and Management:** Attitude of top management towards HRD, Motivational aspects of HRD, Trends and Practices, Line manager and HRD.
- UNIT : 3 HRD Activities:** HRD culture and climate, Elements of HRD climate, measurement of HRD climate, factors to HRD climate, Determinant needs, developmental supervisor, HRD for Workers: HRD mechanisms for workers, Role of trade unions.
- UNIT : 4 HRD in Organizations:** Government organizations, educational institutions, armed forces, police and industry, private sectors and public sectors units.
- UNIT : 5 Emerging Issues in HRD:** Creating awareness and commitment to HRD, Industrial relations and HRD, Utilization of HRD efforts, Future of HRD, International comparison of HRD (Commonalities and differences.)

Suggested Readings

1. Werner, Jon M. and Randy L. Desimone, Human Resource Development, South - Western Educational Publishing, 6th Edition, 2009
2. Nadler, L (ed), Corporate Human Resources Development, Van Nostrand Reinhold, 1980.
3. Parek V. and T.V. Rao, Designing and Planning Human Resource Systems, Oxford and IBH, New Delhi, 1985.

M.COM (PART-II)
Semester – IV (Six months duration)
GROUP – III (HUMAN RESOURCE MGT.), Paper : II

Paper Name: Training & Development

Paper Code : MCH 8402

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

(a) Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) 10x2 = 20 marks

(b) Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of six questions) 04x05 = 20 marks

(c) Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) 03x10 = 30 marks

TOTAL -----
70 marks
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Note: Questions will be in Devnagri as well as English script.

Training & Development

- UNIT : 1 **Conceptual Framework:**** The functions of training, relationship of training to organizational and individual goals, Factors effecting successful training process, Skills of a successful trainer – Internal and external trainer.
- UNIT : 2 **Training and Learning:**** The learning process, learning curve, principles of learning, training guidelines, experience versus training, kinds of training, system approach to training, programmed instruction, transfer of training.
- UNIT : 3 **Training Needs Assessment and Curriculum Development:**** Identification of Training and Development needs, training needs assessment - various approaches (the job and the Individual), Advantages and disadvantages of basic needs assessment techniques, Assessing curriculum needs, curriculum standards, matching organizational training needs, Developing training materials
- UNIT :4 **Training Methods:**** Three Stages of training (Preparatory, implementation and follow - up stage), On the job and off -the job methods,, experiential versus non – experiential methods.
- UNIT: 5 **Evaluation of Training and Development, and Emerging Pattern:**** Reasons of evaluating training, Criteria for evaluation, problems of evaluation, steps involved in evaluation, methods for training evaluation, analysis and costing of training. Emerging Pattern of Training and development in India. Two Indian case studies to be discussed in the class.

Suggested Readings:

1. Prior John, *Handbook of Training and Development* Jaico, Publishing House, Bombay, 1997.
2. Donald F. Michalak and Edwin G. Yager, *Making the Training Process Work* , Harper and Row, New York, 1979.
3. Jack J. Phillips, *Handbook of Training Evaluation and Measurement Methods* , 3rd Edition, Houston, Gulf Publishing Co., 1997.
4. Lynton R, Pareek, U, *Training for Development* , 2nd Edition, New Delhi, Vistaar, 1990.

M.COM (PART-II)
Semester – IV (Six months duration)
GROUP – III (HUMAN RESOURCE MGT.), Paper : III

Paper Name: Industrial Relation
Paper Code : MCH 8403
Full Marks : 70
Time : 3 hours
Credit : 5 [1 credit = 10 hrs.]
Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

- | | | |
|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |

Note: Questions will be in Devnagri as well as English script.

Industrial Relation

- UNIT : 1 Industrial Relations:** Concepts and scope, Historical development, Unilateralist, Pluralist and Marxist perspective of IR. Trade Unionism: role of trade unions, trade union in India, national level Federations, Goals and objectives of unions and union leadership, weaknesses in trade unions, trade unions, politics and government. Theories of trade unionism. Cross cultural aspects of union management relations. Trade Union Act 1926: an overview. Union recognition; de-unionization strategies.
- UNIT : 2 Union Management Relations:** Conceptual framework, union management perspectives, organizational factors affecting union management relations. Public policies and union management relations, role of state, constitution and labour policies, ILO, Major events and international issues, changes affecting HR/IR perspectives, perspectives in India.
- UNIT : 3 Industrial Democracy:** Concepts and scopes of industrial democracy, Worker's participation: Strategy, practices, behavioral science input/contribution and models. Rationale for participation, Issues in participation, strategies for making participation work and making participation more effective.
- UNIT : 4 Managing Industrial Relations:** Regulatory mechanisms, employee discipline, suspension, dismissal and retrenchment, employee grievance handling, Collective bargaining, negotiation skills, industrial conflict resolution.
- UNIT : 5 Labour Welfare:** Rationale need and requirements.

Suggested Readings:

1. Katz, Harry, Thomas A. Kochan, & A. J.S. Colvin, *An Introduction to Collective Bargaining and Industrial Relations*, 4th Edition, The McGraw Hill Companies.
2. C.S. Venkat Ratnam, *Industrial Relations: Text and Cases*, Oxford University Press, Delhi, 2006.
3. Michael Salamon, *Industrial Relations: Theory & practice*, 4th Edition, Pearson Higher Education, 2001.
4. Farnham and Limlott, J., *Understanding Industrial Relations* (2nd ed) Cassell, 1983.

M.COM (PART-II)
Semester – IV (Six months duration)
GROUP – III (HUMAN RESOURCE MGT.), Paper : IV

Paper Name: Industrial & Labour Laws

Paper Code : MCH 8404

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

- | | | |
|--------------|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| TOTAL | | 70 marks |

Note: Questions will be in Devnagri as well as English script.

Industrial & Labour Laws

UNIT : 1 The Factories Act, 1948 : Objects, provisions relating to hazardous process, health, safety, welfare, working hours, leave etc. of workers, approval, licensing and registration of factories , manager and occupier – their obligations, power of the authorities under the Act, penal provisions.

UNIT : 2 The Industrial Disputes Act, 1947: Objects, authorities for settlement of industrial disputes, reference of industrial disputes, procedure, powers and duties of authorities, settlements and awards, strikes , lock-outs, lay-off, retrenchment, transfer and closure, unfair labour practices, miscellaneous provision.

- UNIT : 3 The Workmen’s Compensation Act, 1923:** Objects, Employer’s liability for compensation, amount of compensation, distribution of compensation, notice and claims, remedies of employers against stranger, commissioners for workmen’s compensation.
- UNIT : 4 The Employees’ Provident Funds & Miscellaneous Provision Act, 1952:** Objects, Schemes under the Act. Employees’ Provident Fund Scheme, Employees’ pension Scheme, 1995, Employees’ Deposit linked Insurance Scheme, Determination and Recovery of Money due from and by employers, protection against attachment.
- UNIT : 5 The Payment of Wage Act, 1936:** Objects, Application, responsibility for payment of wages, wage periods, time-limits, Deduction from wages , remedy available to worker for delay or unauthorized education.

Suggested Readings:

1. Malik P. L, *Labour and Industrial Law, 9th edn, 2009, Eastern Book Company, Lucknow.*
2. Sharma J. P, *Simplified Approach to Labour Laws 3rd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi.*
3. Kumar H. L, *Digest of Labour Cases-1990 –2009, Universal Law Publishing Co Pvt Ltd, Delhi.*
4. Singh Avtar, *Introduction to Labour & Industrial Law, 2009 edn, Wadhwa and Company, Nagpur.*
5. Sharma J. P, *Employees' Provident Funds and Miscellaneous Provisions Act, 1952 with frequently Raised Queries including Schemes & Rules, 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi*
6. Sharma J. P, *Employees' State Insurance Act, 1948 with Frequently Raised Queries, 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi*
7. Sharma J. P, *Factories Act, 1948 with Frequently Raised Queries , 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi*

M.COM (PART-II)
Semester – IV (Six months duration)
GROUP – IV (INTERNATIONAL BUSINESS), Paper : I

Paper Name: India's Foreign Trade & Business

Paper Code : MCIB 8401

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

- | | | |
|--------------|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| TOTAL | | 70 marks |

Note: Questions will be in Devnagri as well as English script.

India's Foreign Trade & Business

UNIT : 1 **India's Foreign Trade:** Pattern and Structure of India's foreign trade; India's trade in service; Terms of trade; India on the world trading map; Analysis of thrust export products and markets.

UNIT : 2 **Foreign Trade Policy and Economic Relations:** Policy making body and regulatory framework; Trends and developments in India's foreign trade policy; Bilateralism and multilateralism in India's trade relations; India and WTO, WTO

and emerging trading environment, India's trade and economic relations with EU and other regional groupings; India and regional economic cooperation in South Asia.

UNIT : 3 Foreign Trade Finance and Insurance: Pre -shipment and post-shipment finance; Sources and schemes of foreign trade finance; Exim Bank and foreign trade finance; Coverage of Credit, transit, commercial and political risks; ECGC and risk coverage.

UNIT : 4 Foreign Exchange facilities and Regulations: Foreign exchange facilities and exchange rate mechanism; Regulatory framework – FEMA and its objectives and provisions; Other acts and regulations.

UNIT : 5 Foreign Investments: India's foreign investment policy and flows: India's investments abroad – pattern and structure; Indian Joint ventures in foreign countries and their operations.

Suggested Readings

1. Ministry of Commerce, *Export Import Policy*, Government of India, New Delhi.
2. Ministry of Commerce, *Handbook of Procedures* , Vols. I and II, Government of India, New Delhi.
3. *Customs and Excise Laws*, Various issues.
4. Nayyar Deepak, *Foreign Trade Sector, Planning and Industrialisation in India* , in Terance J. Byres (ed.), *The State Development Planning and Liberalisation in India*, Delhi, 1997.
5. Nayyar Deepak, *India's Exports and Export Policies in 1960* , Cambridge University, Press.
6. Meier G.M., Trade Policy and Development, in Scott Maurice and Deepak Lal (ed.), *Public Policy and Economic Development – Essays in Honour of Ian Little*, Oxford 1990.
7. Nayyar Deepak, *India's Export Performance 1970 -85, Underlying Factors and Constraints*, in Robert E.B. Lucas and Gustav F. Pipanek (ed.), *Indian Economy Recent Development and Future Prospects*, New Delhi, 1988.

M.COM (PART-II)
Semester – IV (Six months duration)
GROUP – IV (INTERNATIONAL BUSINESS), Paper : II

Paper Name: Management of International Business Operation
Paper Code : MCIB 8402
Full Marks : 70
Time : 3 hours
Credit : 5 [1 credit = 10 hrs.]
Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

| | | |
|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |

Note: Questions will be in Devnagri as well as English script.

Management of International Business Operation

- UNIT : 1 International Business Management:** Complexities and issues; Approaches to international management; Cross -cultural values and business management; Foreign market entry mode decisions and level of international involvement; International management orientation; International business management -A strategic perspective.
- UNIT : 2 International Planning:** Environmental scanning and monitoring; Resource allocation and portfolio compositions of a global firm; Linkages and synergies among business units across borders; Locus of decision making; Headquarter – subsidiary relationships in international business enterprises; International management information system.
- UNIT : 3 Organizational and Control Aspects of International Operations:** Organizational design and structure of international companies; Managing communication across cultures; Co-ordinating and controlling international business operations.
- UNIT : 4 International Production and Procurement:** International production and location decisions; Procurement for international operations – International sourcing World class manufacturing and international quality standards; Supply chain management and global business operations.
- UNIT : 5 International Business Negotiations:** Process and skills; Management of International Collaborative Arrangements.

Suggested Readings

1. Danoes, John D. Radebaugh, Lee H., and Daniel P. Sullivan *International Business: Environment and Operations*, 12th ed., Prentice Hall, 2009.
2. Griffin, Ricky W. and Pustay, Michael W, *International Business: A Managerial Perspective*, Prentice Hall, 2009.
3. Hill, Charles, W.L., *International Business*, McGraw Hill Company, New York, 2009.
4. Ball, Donald, Wendall H. McCulloch, Miachel Geringer, Michael S. Minor and Jeanne M. McNett, *International Business: The Challenge of Global Competition*, 12th edition, 2009, McGraw Hill Co.

M.COM (PART-II)
Semester – IV (Six months duration)
GROUP – IV (INTERNATIONAL BUSINESS), Paper : III

Paper Name: International Accounting

Paper Code : MCIB 8403

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

- | | | |
|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |

Note: Questions will be in Devnagri as well as English script.

International Accounting

- UNIT : 1 International Dimensions of accounting and control:** Multinational enterprise, Inter-nationalisation of capital markets, Internationalization of accounting profession. Operational and conceptual issue.
- UNIT : 2 Foreign currency translations:** methods and practices.
- UNIT : 3 Specific Reporting Issues:** Regulatory Disclosure Requirements; Foreign Operations Disclosure; Social Responsibility Disclosures.
- UNIT : 4 Managerial Accounting Issues:** Strategic Planning; Management Control Systems; Performance Evaluation of foreign operations.
- UNIT : 5 International Standards and Organization:** Advantages, supporting and deterring forces; International and Regional Efforts in Standard Setting; International Standards setting process, Harmonisation; International Accounting Standards Board; Accounting and Auditing Standards.

Suggested Readings

1. Radebaugh L. H. and S.J. Gray, *International Accounting*, and Multinational Enterprises, John Wiley & Sons, 2002 .
2. Sandagaran S.M., *International Accounting*, South Western, 2001.
3. Gray, S.J., *International Accounting and Transnational Decisions* , Butterworth, London, U.K.,
4. Holzer H. Peter, *International Accounting*, Horper and Row Publishers, New York.
5. Frederick D.S. Choi and Gary K. Meek, *International Accounting*, Pearson Education, 2005
6. Shirin Rathore, *International Accounting* Prentice Hall of India, 2008.

M.COM (PART-II)
Semester – IV (Six months duration)
GROUP – IV (INTERNATIONAL BUSINESS), Paper : IV

Paper Name: Management Control & Information System

Paper Code : MCIB 8404

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

- | | | |
|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |

TOTAL 70 marks

Note: Questions will be in Devnagri as well as English script.

Management Control & Information System

- UNIT : 1** **Nature of Control Function. Management Control:** Nature and Scope. Strategic planning: Concept, Organization goals and strategies. Organization structure – Position of controller in the organization structure.
- UNIT : 2** **Management Control Process:** Programming and budgeting. Preparation of functional budgets and master budget. Budgetary Control: Analysis of variances. Zero base budgeting. Performance budgeting. Analysing and Reporting.
- UNIT : 3** **Management Control Structure:** Types of responsibility centres. Inter – divisional transfer pricing and measurement of divisional performance.
- UNIT : 4** **Uses of variance analysis in cost control.** Developments in the area of costing for control purposes such as Activity Based Costing – Concept and uses of ABC in management control. Activity Based Management.
- UNIT : 5** **Accounting Information System:** Nature and significance. Control reports and follow - up action. Problems of implementation and administration of Control System.

Suggested Readings

1. Robert N. Anthony and V. Govindrajana, *Management Control Systems*, 13th ed., Richard D. Irwin, 2006.
2. Joseph A. Maciariello and Calvin J. Kirby, *Management Control System*, 2nd ed. Prentice Hall, 1994.
3. R.J. Tricker, *Management Information and Control System*, John Wiley and Sons, 1995.
4. Shyam Sunder, *Theory of Accounting and Control* , South Western College Publishing, 1997.

M.COM (PART-II)
Semester – IV (Six months duration)
GROUP – V (ADVANCE ACCOUNTS), Paper : I

Paper Name: Advance Cost Accountancy

Paper Code : MCAC 8401

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

| | | |
|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |

Note: Questions will be in Devnagri as well as English script.

Advance Cost Accountancy

- UNIT : 1 Introduction :** Cost Concept, Cost Classification , Definition, objectives, types and importance of cost accounting as modern management technique.
- UNIT : 2 Material Purchase Procedure :** Material control, Inventory Control and Stores Control.
- UNIT :3 Marginal Costing :** Basic concept – advantages and limitations , Cost-Volume-Profit Analysis – Application of Marginal Costing in decision-making. BEP Analysis, BEP Chart; Angle of Incidence; Advantages and limitations.
- UNIT : 4 Standard Costing –** Concept and uses – Types of Standards – Variance Analysis – Material and Labour Variances.
- UNIT : 5 Operating Costing :** Transport & Hotel – Objectives and Computation.

Suggested Readings

1. Agarwal M.L. : Cost Accounting
2. Shukla S.M.: Cost Accounting
3. Sharma M.L. : Cost Accounting
4. Bigg W.W. : Cost Accounting
5. Maheshwari S.N. : Cost Accounting
6. Bhar B.K. : Methods and Problems – Cost Accounting.

M.COM (PART-II)
Semester – IV (Six months duration)
GROUP – V (ADVANCE ACCOUNTS), Paper : II

Paper Name: Advance Auditing
Paper Code : MCAC 8402
Full Marks : 70
Time : 3 hours
Credit : 5 [1 credit = 10 hrs.]
Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

- | | | |
|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |

Note: Questions will be in Devnagri as well as English script.

Advance Auditing

UNIT : 1 Introduction : Meaning, objectives and various types of audit – The position of auditor with regard to errors and fraud affecting financial statement.

UNIT : 2 Statutory requirements of audit : Under Companies Act 1956 and Income Tax Act 1961.

UNIT : 3 Appointment of Auditor : Rights, duties and liabilities of an auditor.

UNIT : 4 Audit Process : Routine Checking – Vouching – Valuation – Verification and auditor's report.

UNIT : 5 Internal Audit : Purpose and significance of internal audit – internal audit process. Conducting Audit ; Tools and techniques of conducting audit of trading and non-trading organization including government departments, banks, insurance and co-operative societies.

Suggested Readings

1. Kamal Gupta – Auditing
2. Emile Woolf – Advance Auditing & Investigation
3. Kumar & Sharma – Auditing Theory.

M.COM (PART-II)
Semester – IV (Six months duration)
GROUP – V (ADVANCE ACCOUNTS), Paper : III

Paper Name: Accounting Theory & Practice

Paper Code : MCAC 8403

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

- | | | |
|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |

TOTAL 70 marks

Note: Questions will be in Devnagri as well as English script.

Accounting Theory & Practice

- UNIT : 1** **Accounting Theory:** Nature and Scope. Accounting methodology. Different approaches to theory construction.
- UNIT : 2** **Conceptual framework** of financial accounting and reporting.
- UNIT : 3** **Issues in accounting standard setting:** Accounting standards in India. Income concepts for financial reporting.
- UNIT : 4** **Depreciation policy.** Valuation of asset and liabilities. Revaluation of fixed assets and income measurement.
- UNIT : 5** **Corporate Reporting:** Objectives, disclosure requirements, periodic and segment reporting. Harmonization of corporate reports; Recent developments in financial accounting and reporting.

Suggested Readings

1. Anthony R.N., D.F. Hawkins and K.A. Merchant, *Accounting: Text and Cases* , McGraw Hill, 1999
2. Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, *Financial Accounting Theory and Analysis, Text Readings and Cases*, John Wiley and Sons, 2005 .
3. Ahmed Riahi Belkaoui, *Accounting Theory*, Quorm Books, 2000.
4. Jawahar Lal, *Accounting Theory and Practice*, Himalaya Publishing House, 2008.
5. L.S. Porwal, *Accounting Theory*, TMH, 2000.

M.COM (PART-II)
Semester – IV (Six months duration)
GROUP – V (ADVANCE ACCOUNTS), Paper : IV

Paper Name: Advance Tax (Direct & Indirect)

Paper Code : MCAC 8404

Full Marks : 70

Time : 3 hours

Credit : 5 [1 credit = 10 hrs.]

Total Teaching Hours/Class : 50

The Paper Setter/Examiner is requested to set question as per the instruction given below:

The distribution of Marks in the written Semester examination shall be as follows :

| | | |
|-----|--|------------------|
| (a) | Ten (10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus) | 10x2 = 20 marks |
| (b) | Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of 5 questions) | 04x05 = 20 marks |
| (c) | Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions) | 03x10 = 30 marks |
| | TOTAL | 70 marks |

Note: Questions will be in Devnagri as well as English script.

Advance Tax (Direct & Indirect)

- UNIT : 1** **International comparison of taxes;** Tax -GDP ratios; Direct and indirect taxes – inflation adjustment schemes in selected countries.
- UNIT : 2** **Tax bases and tax policy** – Determinants of tax yield – Classification of taxes: Direct and indirect taxes; OECD classification; Progressive, proportional and regressive taxes.
- UNIT : 3** **Incidence of Taxation:** Factors determining extent of tax shifting – Taxation and efficiency: Excess burden of taxation; Administrative costs; Compliance costs – Tax incentives: Various forms; Rationale; Problems created by tax incentives. Tax avoidance and tax evasion – Tax ratio, taxable capacity and tax effort.
- UNIT : 4** **Distribution of taxation powers;** between the Center and the States in the constitution of India; Restrictions on the taxation powers of the States; sharing of Central taxes; Rationale for constitutional arrangements.
- UNIT : 5** **Residential status and income tax liability** – incomes exempt from tax – tax holiday schemes. Set off and carry forward of losses – Rebates – tax incentives for savings.

Suggested Readings

1. Richard Musgrave and Peggy Musgrave, *Public Finance in Theory and Practice* (New York: McGraw Hill Book Company, 5th Edition, 1989).
2. Richard Goode, *Government Finance in Developing Countries* (New Delhi. Tata-McGraw Hill Publishing Company Ltd., 1986)
3. Government of India, Ministry of Finance, Report of the Indirect Taxation Enquiry Committee (Chairman, L.K.Jha), Part I (November 1977) and Part II (January 1978).
4. Government of India , Ministry of Finance, *Speeches of Union Finance Ministers, 1947-48 to 1984-85* (New Delhi, 1984).
5. Vinod K. Singhania, *Direct Taxes: Law and Practice* (Delhi :Taxmann Publications (P) Ltd.,) Latest edition.
6. Malhotra H.L. : Income Tax