M.COM PREVIOUS EXAMINATION
MANAGERIAL ECONOMICS
(COMPELLARY - PAPER - I)

UNIT – I

UNIT – II

UNIT-III
Production Theory, Production Function, Production With One And Two Variable Inputs, Law Of Variable Proportions, Law Of Returns To Scale. Price Determinations Under Different Market Conditions-Price Determinations And Firms Equilibrium In Short-Run And Long-Run Under Perfect Competition, Monopolistic Competition, Oligopoly And Monopoly. Price Discrimination, Internations Price Discrimination (Dumping)

UNIT – IV

UNIT – V

BOOKS RECOMMENDED
2. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
M.COM. PREVIOUS EXAMINATION
MANAGEMENT CONCEPTS AND ORGANISATIONAL
BEHAVIOUR
(COMPELLARY - PAPER - II)

UNIT - I  Schools of Management Thought : Scientific, process, human behaviour and social system school; Decision theory school; Quantitative and system school; Contingency theory of Management; Functions of a manager.

UNIT - II Managerial Functions : Planning - concept, significance, types; Organizing - concept, principles, theories, types of organizations, authority, responsibility, power, delegation, decentralization; Staffing; Directing; Coordinating; Control - nature, process, and techniques.

UNIT - III Organisational Behaviour : Concept and significance; Relationship between management and organisational behaviour; Emergence and ethical perspective; Attitudes : Perception, Learning; Personality; Transactional analysis.

UNIT - IV Motivation : Process of motivation; Theories of motivation - need hierarchy theory, theory X and theory Y two factor theory, Leadership : Concept; Leadership styles; Theories - Trait theory, behavioural theory, Fielder's contingency theory.

UNIT - V Interpersonal and Organisational Communication : Concept of two-way communication; Communication process; Barriers to effective communication; Types of organizational communication; Improving communication, Transactional analysis in communication.

BOOKS RECOMMENDED


M.COM FINAL EXAMINATION
BUSINESS ENVIRONMENT
(COMPULSORY – PAPER - I)


UNIT –IV Public Sector In India, Significance And Failure, Policy Of Disinvestments And Privatization, Joint Sector, State Intervention In Business And Legal Environment In India. Non-Resident Indians & Corporate Sector.

UNIT –V Technological Environment, Technology Management, Globalisation : Concept And Rationale, Role Of Mncs In India, Functioning Of WTO, INDIA & WTO Its Implications, Patent Laws.

BOOKS RECOMMENDED
M.COM FINAL EXAMINATION
CORPORATE TAX PLANNING AND MANAGEMENT
(COMPULSORY – PAPER - II)

UNIT – I
Concept Of Tax Planning : Meaning, Scope, Importance, Objectives Of
Tax Planning Tax Avoidance And Tax Evasion, Corporate Taxation &
Dividend Tax

UNIT – II
Areas Of Tax Planning : Ownership Aspect, Activity Aspects &
Locational Aspects, Nature Of The Business & Tax Planning

UNIT – III
Tax Planning And Setting Up Of New Business : Deductions Available
To New Industrial Undertaking, Amalgamation,Merger And Tax
Zones, Infrastructure Sector & Backward Areas. Tax Incentives For
Exporters.

UNIT – IV
Tax Planning And Financial Decisions : Capital Structure Decision,
Dividend, Inter Corporate Dividend, Bonus Shares, Purchase Of Assets
Out Of Own Funds Or Out Of Borrowed Funds.

UNIT – V
Tax Management : Introduction, Difference Between Tax Planning And
Tax Management, Areas Of Tax Management, Return Of Income And
Assessment, Penalties And Prosecutions, Appeals And Revisions

BOOKS RECOMMENDED

1. Ahuja, G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central
   Sales Tax, Bharat Law House, New Delhi.
4. Singhania, Vinod K. Direct Tax Planning and Management, Taxman’s
   Publication, Delhi.
UNIT – I
(i) Correlation Analysis: Type Of Correlation, Methods And Significance Of Correlation, Karl Pearson’s Coefficient Of Correlation Analysis, Correlation By Concurrent Deviation, Partial Correlation Analysis, Probable Error.
(ii) Regression Analysis: Lines Of Regression, Derivation Of Lines Of Regression By Least Square Method And By Mean, Standard Deviation And Correlation.

UNIT – II
(i) Theory Of Attributes: Dichotomy And Natation Positive And Negative Attributes, Order Of Classes A Fundamental Set, Consistency Of Data Upto 3rd Order, Association Of Attributes Manifold Classification, Criterion Of Independence. Chi-Square Test And Its Various Uses.

UNIT – III
(i) Concept Of Probability: Permutation And Combination, Calculation Of Probability, Addition And Multiplication Theorems, Bernoulli’s Theorem And Its Application.
(ii) Theoretical Frequency Distributions: Binominal, Poisson And Normal Distributions.

UNIT – IV
(ii) Index Number: Meaning And Types, Weighted Aggregative Indices – Laspeyre’s And Paasch’s Indices, Index Of Weighted Average Of (Price-Quantity) Relatives, Tests Of Adequacy, Special Problems – Shifting The Base.

UNIT – V
(ii) Statistical Quality Control: Quality Control Charts – Purpose & Logic, Charts For Attributes And Charts For Variables And Their Uses.

BOOKS RECOMMENDED
3. Lawrence B. Morse, Static for Business & Economics, Harper Collins, NY.
OPTIONAL - GROUP - A
COST ADMINISTRATION AND CONTROL
(PAPER - II)

UNIT - I Review of cost concepts : Uses of cost Accounts for Management,
Installation of Costing System, Designing of Cost, Cost Reduction,
Activity Based Costing.

UNIT - II Process Costing : Major Concept, Normal & Abnormal Loss, Joint
Expenses By Products, Interprocess Profit, Work In Progress, Equivalent
Or Effective Production, Operating Cost, Major Concepts, Computation
Of Operating Cost For Transport, Hotel And Power Company.

UNIT - III Cost Reporting : Types, Preparation, Cost Audit, Standard Costing And
Variance Analysis, Computation Of Material, Labour, Overhead And
Sales Variances And Their Disposal.

UNIT - IV Decision Accounting : Direct Costing V/S Absorption Costing, Cost
Volume Profit Analysis, Break Even Point, Preparation Of Break Even Chart,
Differential Cost Analysis, Use Of Marginal Costing For Managerial
Decision.

UNIT - V Budgetary Control : Concept Of Budget And Budgetary Control,
Preparation Of Various Functional Budgets, Fixed And Flexible Budget,
Production And Cash Budget, Zero Base Budget & Performance
Budgeting.

BOOKS RECOMMENDED:

COST ACCOUNTING N.K.PRASAD
COST ACCOUNTING Dr. N.K.AGRAWAL
COST ACCOUNTING B.K.BHAR
COST ACCOUNTING SAXENA & VASHISTHA
COST ACCOUNTING M.L.AGRAWAL
COST ACCOUNTING S.N.MAHESHWARI
COST ACCOUNTING IAIN & NARANG
OPTIONAL GROUP - B
CORPORATE FINANCIAL ACCOUNTING
(PAPER - I)


UNIT – II Preparation Of Financial Statement Of Company Under Indian Company Act, In Horizontal And Vertical Form : Profit And Loss A/C And Balance Sheet, Calculation Of Managerial Remuneration Divisible Profit, Declaration And Payment Of Dividend, Issue Of Bonus Shares.


UNIT – V Valuation Of Goodwill & Shares Accounting For Liquidation Of Company.

BOOKS RECOMMENDED
1. Shukla & Grewal - Advanced Accounts
2. Chakraborty H. - Advanced Accounts
3. R.L. Gupta - Corporate accounts
4. B.D. Agrawal - Financial Accounting
5. Khandelwal M.c. - Higher Accounting (Hindi)
6. Mukharjee & Hanif - Modern Accounting Vol II.
OPTIONAL GROUP - B
FINANCIAL MANAGEMENT
(PAPER - II)

UNIT - I

UNIT - II

UNIT - III
Sources Of Finance : Equity Shares, Preference Shares And Debentures, Basic Concept Of Factoring, Venture Capital, Seed Capital, Bridge Finance, Role Of SEBI. Its Purpose, Power And Functions, Underwriting Of Capital Issue.

UNIT - IV

UNIT - V

BOOKS RECOMMENDED
UNIT – I  Introduction to Accounting: Management accounting as an 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 responsibilities.

UNIT – II  Budgeting: Definition of budget; Essentials of budgeting; Types of budgets, Functional master, etc.; Fixed and flexible budget; Budgetary control, Zero-base budgeting, Performance budgeting.

UNIT – III  Standard costing and Variance Analysis: Standard costing as a control technique; Setting of standards and their revision; Variance analysis—meaning and importance, kinds of variances and their uses—material, labour and overhead variances; Disposal of variances; Relevance of variance analysis to budgeting and standard costing.

UNIT – IV  Marginal Costing and Break-even Analysis: Concept of marginal cost, Marginal costing and absorption costing; Marginal costing versus direct costing; Cost-Volume-profit analysis; Break-even analysis; Assumptions and practical applications of break-even-analysis; Decisions regarding sales—mix, make or buy decisions and discontinuation of a product line etc.

UNIT – V  Analyzing Financial Statements: Horizontal, vertical and ratio analyses; Cash flow analysis. Reporting to Management: Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting, reporting at different levels of management.

BOOKS RECOMMENDED

1. Anthony, Robert: Management Accounting, Tarapore-wala, Mumbai.
OPTIONAL GROUP - C
CORPORATE LEGAL FRAMEWORK
(PAPER - II)

UNIT – I  The Companies Act, 1956 (Relevant Provisions): Definition, types of companies, Memorandum of association; Articles of association; Prospectus; Share capital and membership; Meetings and resolutions; Company management; Managerial remuneration; Winding up and dissolution of companies.

UNIT – II  The Negotiable Instruments Act, 1881: Definition; types of negotiable instruments; Negotiation; Holder and holder in due course; Payment in due course; Endorsement and crossing of cheque; Presentation of negotiable instruments.

UNIT – III  Legal Environment for Security Markets: SEBI Act, 1992 – organization and objectives of SEBI; Powers under Securities Contract Regulation Act 1956 transferred to SEBI; Role of SEBI in controlling the security markets.


UNIT – V  Regulatory Environment for International Business: FEMA Act 1999, WTO – Regulatory framework of WTO, basic principles and its charter; WTO – provisions relating to preferential treatment of developing countries. Regional groupings, technical standards, anti-dumping duties and other NTBs; Custom valuation and dispute settlement; TRIP and TRIMs.

BOOKS RECOMMENDED

2. The Companies Act, 1956
3. The Negotiable Instruments Act, 1881.
OPTIONAL GROUP - D
MARKETING MANAGEMENT
(PAPER - I)

UNIT - I

UNIT - II

UNIT - III

UNIT - IV
Concept & Significance Of Sales Promotion, Sales Promotion Programmes And Strategies.Personal Selling: Role And Significance, Qualities Of Sales Force, Personal Selling Process, Types Of Personal Selling, Channels Of Distribution: Concept, Role, Classification & Factors, Sales Intermediaries: Types And Factors, Concept & Components Of Physical Distribution.

UNIT - V

BOOKS RECOMMENDED


BOOKS RECOMMENDED
OPTIONAL GROUP - E
ADVERTISING AND SALES MANAGEMENT
(PAPER - I)

UNIT - I
Advertising: Defined, advertising as a tool of marketing; Advertising effects - economic and social; Advertising and consumer behaviour; Advertising scene in India.
Adverting Objectives and Advertising Budgets.

UNIT - II
Advertising Media: Print media, broadcasting media; Non-media advertising; Media planning and scheduling; Advertising on Internet; media selection decisions.
Message Design and Development: Copy development, types of appeal, copy testing.

UNIT - III
Selling: Concept, objectives, and functions of sales management; Fundamentals of selling; Selling process, Salesmanship; Product and customer knowledge.
Sales Planning: Importance and types of sales planning, sales planning process; Sales forecasting; Determining sales territories, sales quotes, and sales budget.

UNIT - IV
Sales Force Management: Estimating manpower requirements for sales department; Planning for manpower-recruitment and selection, training and development, placement and induction; Motivating sales force; Leading the sales force; Compensation and promotion policies; Sales meetings and contests.

UNIT - V
Control Process: Analysis of sales volume, costs and profitability; managing expenses of sales personnel; Evaluating Sales force performance.

BOOKS RECOMMENDED
UNIT - I  Introduction to Marketing Research: Importance, nature and scope of marketing research, Marketing information system and marketing research, Marketing research process and organization.

UNIT - II  Problem Identification and Research Design: Problem identification and definition; Developing a research proposal; Determining research type – exploratory, descriptive and conclusive research; Experimental designs.

UNIT - III  Data Resources: Secondary data sources and usage; Online data sources; Primary data collection methods – questioning techniques, online surveys, observation method; Questionnaire preparation; Sampling techniques.

UNIT - IV  Data Collection: organization of field work and survey errors – sampling and non-sampling errors. Data Analysis: Univariate, bivariate and multivariate data analysis; Report preparation and presentation.

UNIT - V  Market Research Applications: Product research; Advertising; Sales and market research, International marketing research; Marketing research in India.

BOOKS RECOMMENDED

OPTIONAL GROUP - F
INTERNATIONAL BUSINESS ENVIRONMENT
(PAPER - I)

UNIT – I

UNIT – II
Economic institutions and agreements: WTO, UNCTAD, IMF, World Bank; International commodity agreements, ASEAN. Multinational Corporations: Conceptual framework of MNCs; MNCs and host and home country relations; Technology transfers – importance and types.

UNIT – III
Foreign Exchange Markets: Determining exchange rates; Fixed and flexible exchange rate system; Participants in the foreign exchange markets; Foreign exchange market – cash and spot exchange market; Exchange rate quotes; LERMS; Factors affecting exchange rates – spot rates, forward exchange rates, forward exchange contracts; Foreign exchange and currency futures; Exchange rate arrangement in India; Overview of FEMA.

UNIT – IV
Foreign Exchange Risk: Transaction exposure, translation exposure and economic exposure; Management of exposures – internal techniques, netting, marketing, leading and lagging, pricing policy, asset and liability management, and external techniques. Management of Risk in Foreign Exchange Markets: Forex derivatives – swaps, futures, options and forward contracts.

UNIT – V
Foreign Investment: Capital flows – types and theories of foreign investment; Foreign investment flows and barriers; Recent Developments in International Business – Ecological issues, Social aspects, IT and international business.

BOOKS RECOMMENDED
M.Com. Previous/Final Annual Exam. April, 2012
Optional Group-F
Paper-II
Foreign Trade Policy, Procedures and documentation

Unit-I

Unit-II
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-III
Instruments of Export Promotion: Export assistance and promotion measures: EPCG scheme: Import facilities, duty drawback, duty exemption scheme, tax concessions, marketing assistance: Role of state trading houses, 100% Export Oriented Units: Export Houses and Trading houses.

Unit-IV

Unit-V

BOOKS RECOMMENDED:

2. Export-Import Policy, Ministry of Commerce, Govt. of India.
OPTIONAL GROUP - G
FINANCIAL INSTITUTIONS & MARKETS
(PAPER - I)

UNIT – I
(i) Introduction – Nature & Role Of Financial System, Financial System
& Financial Market, Financial System & Economic Development, Indian
Financial System An Overview.
(ii) Financial Market : Money And Capital Markets, Money Market –
Meaning, Constituents, Functions Of Money Market, Money Market
Instruments – Call Money, Treasury Bills, Certificates Of Deposits,
Commercial Bills, Trade Bills Etc, Recent Trends In Indian Money
Market, Capital Market – Primary & Secondary Markets, Depository
System, Government Securities Market, Role Of SEBI-An Overview,
Recent Developments.

UNIT – II
(i) Reserve Bank Of India : Organisation, Management & Functions,
Credit Creation & Credit Control, Monetary Policy.
(ii) Commercial Banks : Meaning, Functions, Management & Investment
Policies Of Commercial Banks, Present Structure, E- Banking & E-
Trading, Recent Developments In Commercial Banking.

UNIT – III
Development Banks : Concept, Objectives & Functions Of Development
Banks, Operational & Promotional Activities Of Development Banks,
IFCI, ICICI, IDBI, IRBI, SIDBI, State Development Banks, State
Financial Corporations.

UNIT – IV
(i) Insurance Sector : Objectives, Role, Investment Practices Of LIC &
GIC, Insurance Regulatory & Development Authority – Role & Functions.
(ii) Unit Trust Of India : Objectives, Functions & Various Schemes Of
UTI, Role Of UTI In Industrial Finance.

UNIT – V
(i) Mutual Fund : Concept, Performance Appraisal, And Regulation Of
Mutual Funds (With Special Reference To SEBI Guidelines). Latest
Mutual Fund Schemes In India – An Overview.
(ii) Merchant Banking : Concept, Function & Growth, Government
Policy On Merchant Banking Services, SEBI Guidelines, Future Of
Merchant Banking In India.

BOOKS RECOMMENDED:
1. Avdhani, Investment & Securities Markets in India, Himalaya Publications,
   Delhi.
5. Shrivastava R.M., Management of Indian Financial Institutions, Himalaya
   Publishing House, Mumbai.
   House, New Delhi.
OPTIONAL GROUP - G
SECURITY ANALYSIS & PORTFOLIO MANAGEMENT
(PAPER - II)

UNIT – I

UNIT – II

UNIT – III

UNIT – IV

UNIT – V

BOOKS RECOMMENDED
FISHER & JORDON: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT
PREETI SINGH: Investment Management
M.Y. Khan: Financial Services
I.M. Pandey: Financial Management
BHALLA: Investment Analysis S.Chand & Company, Delhi.
UNIT – I  Concept of Strategy : Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals, Strategic business unit (SBU); Functional level strategies.

UNIT – II  Environmental Analysis and Diagnosis : Concept of environment and its components; Environment scanning and appraisal; Organisational appraisal; Strategic advantage analysis and diagnosis; SWOT analysis.

UNIT – III  Strategy Formulation and Choice of Alternatives : Strategies – modernization, diversification, integration; Merger, take-over and joint strategies; Turnaround, divestment and liquidation strategies; Process of strategic choice – industry, competitor and SWOT analysis, Factors affecting strategic choice; Generic competitive strategies – cost leadership, differentiation focus, value chain analysis, bench marking, service blue printing.


BOOKS RECOMMENDED

OPTIONAL GROUP - H
PROJECT PLANNING AND CONTROL
(PAPER - II)

UNIT - I
Identification of Investment Opportunities: Project ideas, screening of ideas; Environment scanning and opportunity analysis; Government regulatory framework.
Market and Demand Analysis: Information required for market and demand analysis, Sources of information – primary and secondary, Demand forecasting.

UNIT - II
Technical Analysis: Materials and inputs, Production technology, Product mix, Plant location and layout, Selection of plant size and equipment.

UNIT - III
Profitability, Financial Projection and Tax Consideration: Cost of production, Break even analysis, Projected balance sheet, profit and loss account and cash flows statement, Provisions and considerations for computing taxable income.

UNIT - IV

UNIT - V
Network Techniques for Project Implementation, Monitoring and Control: PERT and CPM techniques, Critical path, event slacks and activity floats, Scheduling to match availability of manpower, Measures of variability and probability of completion by a specified date, Project implementation practices in India.

BOOKS RECOMMENDED

2. I.D.B.I., Manual of Industrial Project Analysis in Developing Countries.
OPTIONAL GROUP - I
COMPUTER APPLICATIONS IN BUSINESS
(PAPER - I)

UNIT - I
Computer Hardware: Computer system as information processing system; computer system differences - types of computer systems, hardware options - CPU, input devices, output devices, storage devices, communication devices; configuration of hardware devices and their applications.

UNIT - II
Modern Information Technology: Basic idea of Local Area Networks (LAN) and Wide Area Networks (WAN), E-mail, Internet technologies, access devices, concept of a World Wide Web and Internet browsing, Multimedia.

UNIT - III
Introduction to Operating Systems: Software needs, operating systems, application softwares, programming languages; DOS; Windows - window explorer, print manager, control panel, paintbrush, calculator, desk top, my computer, settings, find, run, UNIX.

UNIT - IV
Introduction to Lotus Smart Suite for Data Sheet Analysis: Structure of spreadsheet and its applications to accounting, finance and marketing functions of business; Creating a dynamic / sensitive worksheet, concept of absolute and relative cell reference; Using various built-in functions - mathematical, statistical, logical and finance functions, Goal seeking and back solver tools, using graphics and formatting of worksheet, sharing data with other desktop applications, strategies of creating error-free worksheet.

UNIT - V
Introduction of Accounting Packages: Preparation of vouchers, invoice and salary statements, Maintenance of inventory records, Maintenance of accounting books and final accounts; Financial reports generation. Practical knowledge on Wings Accounting and Wings Trade (Softwares), Talley etc.

BOOKS RECOMMENDED
OPTIONAL GROUP - I
E-COMMERCE
(PAPER - II)

IT - I  Introduction to E-Commerce – Meaning and concept; Electronic commerce versus traditional commerce, Media convergence; E-Commerce and e-business, Channels of e-commerce, Business application of e-commerce, Need for e-commerce, e-commerce as an electronic trading system – special features.

IT - II  Internet Concepts and Technologies – Concept and evolution of Internet, Web technologies, global publishing concept, universal reader concept and client server concept, Hypertext publishing and hypertext information network, Benefits of hypertext, URLs, HTTP, HTTPD Servers, HTML, HTML Forms and CGI gateway services.

IT - III Business Models of E-Commerce and Infrastructure : E-Commerce models, supply chain management, product and service digitization, remote servicing, procurement; Online marketing and advertising; E-Commerce resources and infrastructure, resources and planning for infrastructure.
Web-Site Design : Role of web site in B2C e-commerce, Web site strategies and web-site design, principles; Push and pull technologies, alternative methods of customer communication.

T - IV  Electronic Payment System : Special features required in payment systems for e-commerce, Types of e-payment systems, E-cash and currency servers, e-cheques, credit cards, smart cards, electronic purses and debit cards, Business issues and economic implications; Operational, credit and legal risks of e-payment systems; Risk management options in e-payment systems, Components of an effective electronic payment system.


KS RECOMMENDED
Agrawal, K.N. and Deeksha Ararwala, Business on the Net What’s and How’s of E-Commerce: Mcmillan New Delhi.
Young, Nargaret Levin: The Complete reference to Internet, Tata MacGraw Hill, Delhi.
Parag Diwan and Sunil Sharma, E-Commerce – A managers to E-Commerce Excel Books, New Delhi.