### M.Com – Ist Semester

<table>
<thead>
<tr>
<th>Paper No.</th>
<th>Paper code</th>
<th>Nomenclature of Paper</th>
<th>Theory Marks</th>
<th>I.A.</th>
<th>Total</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper-I</td>
<td>MC-1.1</td>
<td>Management Accounting-I</td>
<td>80</td>
<td>20</td>
<td>100</td>
<td>3 Hrs.</td>
</tr>
<tr>
<td>Paper-II</td>
<td>MC-1.2</td>
<td>Principles of Management</td>
<td>80</td>
<td>20</td>
<td>100</td>
<td>3 Hrs.</td>
</tr>
<tr>
<td>Paper-III</td>
<td>MC-1.3</td>
<td>Business Environment-I</td>
<td>80</td>
<td>20</td>
<td>100</td>
<td>3 Hrs.</td>
</tr>
<tr>
<td>Paper-IV</td>
<td>MC-1.4</td>
<td>Managerial Economics-I</td>
<td>80</td>
<td>20</td>
<td>100</td>
<td>3 Hrs.</td>
</tr>
<tr>
<td>Paper-V</td>
<td>MC-1.5</td>
<td>Statistical Analysis for Business</td>
<td>80</td>
<td>20</td>
<td>100</td>
<td>3 Hrs.</td>
</tr>
<tr>
<td>Paper-VI</td>
<td>MC-1.6</td>
<td>Computer Applications to Business-I</td>
<td>60</td>
<td>--</td>
<td>60</td>
<td>3 Hrs.</td>
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</tbody>
</table>

**Total Marks** 560

### M.Com – IInd Semester

<table>
<thead>
<tr>
<th>Paper No.</th>
<th>Paper code</th>
<th>Nomenclature of Paper</th>
<th>Theory Marks</th>
<th>I.A.</th>
<th>Total</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper-I</td>
<td>MC-2.1</td>
<td>Management Accounting-II</td>
<td>80</td>
<td>20</td>
<td>100</td>
<td>3 Hrs.</td>
</tr>
<tr>
<td>Paper-II</td>
<td>MC-2.2</td>
<td>Organisational Behaviour</td>
<td>80</td>
<td>20</td>
<td>100</td>
<td>3 Hrs.</td>
</tr>
<tr>
<td>Paper-III</td>
<td>MC-2.3</td>
<td>Business Environment-II</td>
<td>80</td>
<td>20</td>
<td>100</td>
<td>3 Hrs.</td>
</tr>
<tr>
<td>Paper-IV</td>
<td>MC-2.4</td>
<td>Managerial Economics-II</td>
<td>80</td>
<td>20</td>
<td>100</td>
<td>3 Hrs.</td>
</tr>
<tr>
<td>Paper-V</td>
<td>MC-2.5</td>
<td>Quantitative Techniques for</td>
<td>80</td>
<td>20</td>
<td>100</td>
<td>3 Hrs.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Managerial Decisions</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paper-VI</td>
<td>MC-2.6</td>
<td>Computer Applications to Business-I</td>
<td>60</td>
<td>--</td>
<td>60</td>
<td>3 Hrs.</td>
</tr>
</tbody>
</table>

**Practical**: (Covering the Syllabi of Ist & IInd Semester) -- 80

**Comprehensive Viva-Voce**: (Covering the Syllabi of Ist & IInd Semester) -- 100

**Total Marks** 740

**Total Marks of Ist and IInd semester** 560 + 740 = 1300
## Scheme of Examination & Syllabi w.e.f. session 2013-14

### M.Com (Final) IIIrd Semester

#### Compulsory Papers

<table>
<thead>
<tr>
<th>Paper No.</th>
<th>Paper code</th>
<th>Nomenclature of Paper</th>
<th>Theory Marks</th>
<th>I.A.</th>
<th>Total</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper-I</td>
<td>MC-3.0.1</td>
<td>Strategic Management-I</td>
<td>80</td>
<td>20</td>
<td>100</td>
<td>3 hrs.</td>
</tr>
<tr>
<td>Paper-II</td>
<td>MC-3.0.2</td>
<td>Accounting Theory</td>
<td>80</td>
<td>20</td>
<td>100</td>
<td>3 hrs.</td>
</tr>
</tbody>
</table>

#### Optional Papers

Any four subject of any one group (as given below)

**Group-I**

| Paper-I   | MC-3.1.1   | Corporate Tax & Wealth Tax                  | 80           | 20   | 100   | 3 hrs. |
| Paper-II  | MC-3.1.2   | Advanced Accounting-I                       | 80           | 20   | 100   | 3 hrs. |
| Paper-III | MC-3.1.3   | Security Analysis and Portfolio Management-I| 80           | 20   | 100   | 3 hrs. |
| Paper-IV  | MC-3.1.4   | Multinational Finance-I                     | 80           | 20   | 100   | 3 hrs. |
| Paper-V   | MC-3.1.5   | Merchant Banking-I                          | 80           | 20   | 100   | 3 hrs. |
| Paper-VI  | MC-3.1.6   | Financial Risk Management                   | 80           | 20   | 100   | 3 hrs. |
| Paper-VII | MC-3.1.7   | E-Commerce-I                                | 80           | 20   | 100   | 3 hrs. |

**Group-II**

| Paper-I   | MC-3.2.1   | Marketing Concepts                          | 80           | 20   | 100   | 3 hrs. |
| Paper-II  | MC-3.2.2   | Marketing Research-I                        | 80           | 20   | 100   | 3 hrs. |
| Paper-III | MC-3.2.3   | International Business Environment-I        | 80           | 20   | 100   | 3 hrs. |
| Paper-IV  | MC-3.2.4   | Financial Management-I                      | 80           | 20   | 100   | 3 hrs. |
| Paper-V   | MC-3.2.5   | Advanced Cost Accounting                    | 80           | 20   | 100   | 3 hrs. |
| Paper-VI  | MC-3.2.6   | Human Resource Management-I                 | 80           | 20   | 100   | 3 hrs. |
| Paper-VII | MC-3.1.7   | E-Commerce-I                                | 80           | 20   | 100   | 3 hrs. |

**Group-III**

| Paper-I   | MC-3.3.1   | Entrepreneurship Development-I             | 80           | 20   | 100   | 3 hrs. |
| Paper-II  | MC-3.3.2   | Production Management-I                    | 80           | 20   | 100   | 3 hrs. |
| Paper-III | MC-3.3.3   | Project Planning and Control-I             | 80           | 20   | 100   | 3 hrs. |
| Paper-IV  | MC-3.3.4   | Corporate Legal Framework-I                | 80           | 20   | 100   | 3 hrs. |
| Paper-V   | MC-3.3.5   | Financial Institutions & Market-I          | 80           | 20   | 100   | 3 hrs. |
| Paper-VI  | MC-3.3.6   | Small Business Financial Mgt.-I            | 80           | 20   | 100   | 3 hrs. |
| Paper-VII | MC-3.1.7   | E-Commerce-I                                | 80           | 20   | 100   | 3 hrs. |

**Group-IV**

| Paper-I   | MC-3.4.1   | Foreign Trade Policy, Procedure and Documentation-I | 80 | 20 | 100 | 3 hrs. |
| Paper-II  | MC-3.4.2   | International Finance-I                      | 80 | 20 | 100 | 3 hrs. |
| Paper-III | MC-3.4.3   | International Marketing-I                    | 80 | 20 | 100 | 3 hrs. |
| Paper-IV  | MC-3.4.4   | International Business Laws And Taxation-I    | 80 | 20 | 100 | 3 hrs. |
| Paper-V   | MC-3.2.3   | International Business Environment-I         | 80 | 20 | 100 | 3 hrs. |
| Paper-VI  | MV-3.4.6   | Operations Research-I                        | 80 | 20 | 100 | 3 hrs. |
| Paper-VI  | MC-3.1.7   | E-Commerce-I                                 | 80 | 20 | 100 | 3 hrs. |

**Total Marks = 600**
### Scheme of Examination & Syllabi for M.Com (Two Year) w.e.f. session 2013-14

**M.Com (Final) 4th semester**

**Compulsory Papers**

<table>
<thead>
<tr>
<th>Paper No.</th>
<th>Paper code</th>
<th>Nomenclature of Paper</th>
<th>Theory Marks</th>
<th>I.A.</th>
<th>Total</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper-I</td>
<td>MC-4.0.1</td>
<td>Strategic Management-II</td>
<td>80</td>
<td>20</td>
<td>100</td>
<td>3 hrs.</td>
</tr>
<tr>
<td>Paper-II</td>
<td>MC-4.0.2</td>
<td>Accounting Theory &amp; Practice</td>
<td>80</td>
<td>20</td>
<td>100</td>
<td>3 hrs.</td>
</tr>
</tbody>
</table>

**Comprehensive viva**: (Covering the Syllabi of IIIrd & IVth Semester) 100 -- 100

**Optional Papers** Any four subject of any one group (as given below)

**Group-I**

| Paper-I   | MC-4.1.1   | Corporate Tax Planning And Management | 80           | 20   | 100   | 3 hrs. |
| Paper-II  | MC-4.1.2   | Advanced Accounting-II               | 80           | 20   | 100   | 3 hrs. |
| Paper-III | MC-4.1.3   | Security Analysis and Portfolio Management-II | 80           | 20   | 100   | 3 hrs. |
| Paper-IV  | MC-4.1.4   | Multinational Finance-II             | 80           | 20   | 100   | 3 hrs. |
| Paper-V   | MC-4.1.5   | Merchant Banking-II                  | 80           | 20   | 100   | 3 hrs. |
| Paper-VI  | MC-4.1.6   | Financial Derivatives                | 80           | 20   | 100   | 3 hrs. |
| Paper-VII | MC-4.1.7   | E-Commerce-II                        | 80           | 20   | 100   | 3 hrs. |

**Group-II**

| Paper-I   | MC-4.2.1   | Marketing Decisions                  | 80           | 20   | 100   | 3 hrs. |
| Paper-II  | MC-4.2.2   | Marketing Research-II                | 80           | 20   | 100   | 3 hrs. |
| Paper-III | MC-4.2.3   | International Business Environment-II | 80           | 20   | 100   | 3 hrs. |
| Paper-IV  | MC-4.2.4   | Financial Management-II              | 80           | 20   | 100   | 3 hrs. |
| Paper-V   | MC-4.2.5   | Cost Management                      | 80           | 20   | 100   | 3 hrs. |
| Paper-VI  | MC-4.2.6   | Human Resource Management-II         | 80           | 20   | 100   | 3 hrs. |
| Paper-VII | MC-4.1.7   | E-Commerce-II                        | 80           | 20   | 100   | 3 hrs. |

**Group-III**

| Paper-I   | MC-4.3.1   | Entrepreneurship Development-II      | 80           | 20   | 100   | 3 hrs. |
| Paper-II  | MC-4.3.2   | Production Management-II             | 80           | 20   | 100   | 3 hrs. |
| Paper-III | MC-4.3.3   | Project Planning and Control-II      | 80           | 20   | 100   | 3 hrs. |
| Paper-IV  | MC-4.3.4   | Corporate Legal Framework-II         | 80           | 20   | 100   | 3 hrs. |
| Paper-V   | MC-4.3.5   | Financial Institutions & Market-II   | 80           | 20   | 100   | 3 hrs. |
| Paper-VI  | MC-4.3.6   | Small Business Financial Mgt.-I      | 80           | 20   | 100   | 3 hrs. |
| Paper-VII | MC-4.1.7   | E-Commerce-II                        | 80           | 20   | 100   | 3 hrs. |

**Group-IV**

| Paper-I   | MC-4.4.1   | Foreign Trade Policy, Procedure and Documentation-II | 80           | 20   | 100   | 3 hrs. |
| Paper-II  | MC-4.4.2   | International Finance-II              | 80           | 20   | 100   | 3 hrs. |
| Paper-III | MC-4.4.3   | International Marketing-II            | 80           | 20   | 100   | 3 hrs. |
| Paper-IV  | MC-4.4.4   | International Business Laws And Taxation-II | 80           | 20   | 100   | 3 hrs. |
| Paper-V   | MC-4.2.3   | International Business Environment-II | 80           | 20   | 100   | 3 hrs. |
| Paper-VI  | MC-4.4.6   | Operations Research-II                | 80           | 20   | 100   | 3 hrs. |
| Paper-VII | MC-4.1.7   | E-Commerce-II                        | 80           | 20   | 100   | 3 hrs. |

**Total Marks = 700**

Total Marks of 3rd and 4th semester 600 + 700 = 1300
M.Com.-Ist Semester w.e.f. session 2012-13

Paper-I  MC-1.1  Management Accounting-I

Max.Marks:80  Time: 3 Hrs.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-I Management Accounting-An Introduction: Nature & Scope, Financial Accounting vs. Cost Accounting vs. Management Accounting; Functions, Techniques, Principles; Scope; Utility; Limitations; Essentials for Success. Management Accountant: Position, Role and Responsibility;

Unit-II Budgetary Control: Managerial Control Process; Benefits; Limitations; Installation of the System; Classification of the Budgets; Preparation of different types of Budgets, Performance Budget and Zero-Base Budgeting.

Standard Costing and Variance Analysis; Types of Standards, Standard Costing and Estimated Costing; Advantages; Limitations; Setting of standards; Analysis of different types of material, labour, overhead variances and Sales Variances.

Unit-III Marginal Costing and Break even analysis : Marginal Cost; Marginal Costing and Differential Costing Marginal Costing and Absorption Costing; Contribution Analysis; Cost – Volume- Profit Analysis; Different types of Break-even Points and Charts; Advantages and limitations of BE Charts; and Marginal Costing, Applications of BE in sales and Mix Product Lines.

Unit-IV Decisions Involving Alternate Choices: Cost Concepts Associated with Decision-making; Evaluation Process; Specific Management Decisions – Make or buy; Expand or buy; Expand or Contract; Change vs. Status Quo; Retain or Replace; Explaining New Markets; Optimum Product Mix; Adding and Dropping a Product. Capital Budgeting: Capital Budgeting- Concept; nature, need, importance, Managerial Uses; Components; Terminology used in Evaluating; Capital Expenditures; Appraisal Methods – Pay Back Period; its variants. Accounting rate of return; Discounted Cash Flow Methods – NPV, IRR, Profitability Index – their Conflicts and Resolution; Capital Rationing; Risk Analysis and its models.
Suggested Readings

2. R. Kishore – Advance Management Accounting – Taxamn allied Services Pvt. Ltd.
4. Horngren, Sundem, Stratton – Introduction to Management Accounting - Pearson Education
6. Anthony, Robat N., Hawkins and Merchant – Management Accounting
M.Com.-1st Semester w.e.f. session 2012-13

Paper-II  MC-1.2  Principles of Management  

Max.Marks:80.  
Time: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1. Schools of Management Thought: Scientific, process, human behavior and social system school; Decisions theory school; Quantitative and system school; Contingency theory of management; Managerial skills. 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-2 Motivation: Process of motivation; Theories of motivation- need hierarchy theory, theory X and theory Y, two factor theory, Alderfer’s ERG theory, McClelland’s learned need theory, Victor Vroom’s expectancy theory, Stacy Adams equity theory.

Unit-3 Leadership: concept; Leadership styles; Theories- trait theory, behavioral theory, Fiedler’s contingency theory; Harsey and Blanchard’s situational theory; Managerial grid; Likert’s four systems of leadership.

Unit-4 Interpersonal and Organisational communication: concept of two-way communication; communication process; Barriers to effective communication types of organisational communication, improving communication, transactional analysis in communication;

Suggested Readings:-

3. Hersey, Paul, Kenneth H. Blanchard and Dewey E Johnson: Management of Organisational Behaviour:
M.Com.-Ist Semester w.e.f. session 2012-13

Paper-III  MC-1.3  Business Environment-1

Max.Marks:80.
Time: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-1 Theoretical Framework of Business Environment: Concept, significance and nature of business environment; Elements of environment- internal and external; Changing dimensions of business environment. Techniques of environmental scanning and monitoring.

Unit-2 Dualism in Indian Society and problem of uneven distribution of income; Emerging rural sector in India; Social responsibilities of Business; Consumerism in India; Consumer Protection Act.

Economic Systems and Business Environment; Economic Planning in India – Types of Economic Plan; Prerequisites of successful economic planning; Latest Five Year Plan.

Unit-3 Economic Reforms in India; Industrial Policy – Policies of Pre and Post liberalization era; Industries (Development and Regulation) Act; Competition Policy and Competition Act;

Unit-4 Public Sector- Objectives, pattern of growth; Changing role of public sector; Privatization and Disinvestments of public enterprises; Pricing policies in public enterprises.

Suggested Readings:-
1. S.K.Bedi – Business Environment
M.Com.-Ist Semester w.e.f. session 2012-13

Paper –IV MC-1.4 Managerial Economics -I

Max. Marks : 80.
Time : 3 hours.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1. Nature and scope of Managerial Economics; Managerial economists; role and responsibilities; Fundamental economics concepts: incremental principle, opportunity cost principle, discounting principle; factors of production.

Unit-2 Law of Demand, elasticity of demand, consumer equilibrium-utility and indifference curve approach. Demand estimation and demand forecasting techniques.

Unit-3 Production functions: short run and long run; producer’s equilibrium; cost classifications; cost curves: short run and long run; economic value analysis; law of variable proportions and law of returns to scale; economies of scale; learning curve.

Unit-4 Price determination and equilibrium of firm and industry under different market conditions: Perfect competition, monopoly, monopolistic competition, and oligopoly. Managerial theories of firms; pricing policies, practices, strategies and tactics in modern business world; Transfer pricing; Pricing under risk and uncertainty; elements of factor pricing.

Suggested Readings:

M.Com.-1st Semester w.e.f. session 2012-13

Paper –IV MC-1.5 Statistical Analysis for Business

Max. Marks: 80.
Time: 3 hours.

Note:
The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1 Correlation and Regression Analysis: Bivariate, Partial and Multiple Correlation and Regression (Up to three variables)

Unit-2 Probability and Probability Distributions: Probability Theory; Concept of probability; Different approaches to probability; conditional probability; application of Addition and Multiplication Laws; Baye’s Theorem and Inverse probability and Mathematical expectation. Probability distribution; Binomial distribution, Poisson distribution and Normal distribution; and their applications to business.

Unit-3 Statistical Inference:- Test of Hypotheses: Sampling tests – Large and small sample tests – Z-Test, T-Test.

Unit-4 Association of Attributes: Criterion of Independence, Consistency of data (two and three attributes), X2 –Test: Conditions for apply x2 – Test, Yate’s correction, Uses of X2 Test, Additive Property of X2., Misuse of Chi-Square Test and its limitations.

Suggested Readings:
M.Com.-Ist Semester w.e.f. session 2012-13

Paper-VI MC-1.6 Computer Applications to Business-I
(Theory)

Max.Marks:60.
Time: 3 Hrs.

Note: There will be three sections of the question papers. In section A there will be 5 short answer questions of 2 marks each. All questions of this section are compulsory. Section B will comprise of 6 questions of 5 marks each out of which candidates are required to attempt any four questions. Section C will be having 5 questions of 10 marks each out of which candidates are required to attempt any three questions. The examiner will set the questions in all the three sections by covering the entire syllabus of the concerned subject.

Course Inputs

Unit-1. 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-2 Personal computers: PC and its main components, hardware configuration, CPU and clock speed, RAM and secondary storage devices, other peripherals used with PC; factors influencing PC performance; PC as a virtual office.

Unit-3 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-4 Introduction to Operating systems: Software needs, operating systems, application software’s, programming languages; DOS; Windows- window explorer, print manager., control panel, paintbrush, calculator, desk top, my computer, settings, find, run; UNLX.

Practical Max. Marks: 40 (Examination will be held in 2nd semester)

The following areas are to be covered:-
Internet Technology – Applications
DOS, Windows, M.S.Word, Excel, Power Point, Lotus, Basic Commands.

References
1. Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts.
2. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB publication, Delhi.
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs
Unit-I Lease Financing – Lease or buy decision; Evaluation of Lease methods; Financial Statements: Analysis and interpretation - Forms and nature of financial statements; Uses and Limitations, types and tools of analysis; Comparative Financial Statements; Common – Size Statements; Trend Percentages.

Unit-2 Contemporary issues in Management-Accounting: Value Chain analysis; Activity Based Accounting; Quality Costing; Target and Life—Cycle Costing.

Unit-3 Accounting Ratios- Classification; Profitability ratios; Turnover Ratios; Solvency Ratios’ Analysis of Capital Structure; Ratios as Predictors of insolvency; Significance Limitations and interpretation of Ratio Analysis. Funds Flow Statement- Concept; Uses; Preparation.

Unit-4 Cash Flow Statement- Objectives; Sources and Application; Preparation of Statement as per Indian Accounting Standard 3. Responsibility Accounting – Principles; Definition; Types of Responsibility Centers; Pre-requisites; Utility; Problems. Reporting to Management- Steps for Effective Reporting; Requisites of Ideal Report; Types of Reports; Uses.

Suggested Readings
1. Management Accounting: Dr. Mittal S.N. (Shree Mahaveer Book Depot., Delhi)
2. Management Accounting: Pandey I.M.
3. Management Accounting: Dr. Maheshwari S.N.
5. Management Accounting Principles: Anthony R.N. and Reece J.S.
7. Management Accounting: Batty J.
M.Com.-IInd Semester w.e.f. session 2012-13

Paper-II  MC-2.2  Organisational Behavior

Max.Marks:80.
Time: 3 Hrs.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1  Organisational Behavior: Organisational behavior- concept and significance; Relationship between management and Organisational behavior; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.

Unit-2  Group Dynamics and Team Development: Group dynamics- definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle-centered approach to team development.

Unit-3  Organisational Conflict: Dynamics and management; sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organisational conflicts; Resolution of conflict.

Unit-4  Organisational development: Concept; Need for change, resistance to change; resistance to change; Theories of planned change; organisational diagnosis; OD intervention.

References

2. Hellreigel, Don, John W. Slocum, Jr., and Richards W. Woodman:
The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I
Fiscal Policy; Monetary Policy; Problem of NPA in the Banking Sector; SEBI-functions, objectives; SEBI guidelines for fresh issue of shares, debentures and bonus shares.

Unit-2
Government Business Relationship:- Roles of government in business; Economic Implications of Indian Constitution- Preamble, Directive Principles of State Policy, Fundamental Rights, Centre-state relationship; Foreign Investment Policy; FEMA.

Unit-3
Small Scale Industries – Importance, Problems and Policies; Industrial Sickness – problem, magnitude and remedies.

Unit-4

Suggested Readings
8. Govt. of Inida: economic survey, various issues.
M.Com.-IInd Semester w.e.f. session 2012-13

Paper –IV  MC-2.4  Managerial Economics -II

Max. Marks : 80.
Time : 3 hours.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1. Macro economics: Meaning, nature and scope; National income: concept and measurement; circular flow of income; multiplier, accelerator and marginal efficiency of capital; Keynesian income determination model.

Unit-2 Economic growth: measurement and determinants; Inflation; definition, types and strategies to counter inflation; Budgets and budgetary deficits; deficit financing; Public debt operations and its management.

Unit-3 Theories of International trade: Comparative cost advantage: Peter endearment Theory: Balance of payment management, management of internal and external balance, balance of deficit management; foreign exchange reserves; determination of foreign exchange rates foreign exchange rate management; foreign exchange flow.

Unit-4 Business cycles: nature, causes and phases; theories of business cycles: monetary, innovation, Cob-Web, Samuelson and Hicks; macro economics planning: Business opportunities in the current five plans.

Suggested Readings


14
The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Course Inputs**

**Unit-1.** Quantitative Techniques: An introduction to quantitative techniques, classification of quantitative techniques, role / uses of quantitative techniques in business and industry, their functions, their scope and limitations of quantitative techniques.

**Unit-2** Analysis of Variance: Introduction, assumptions, Techniques of Analysis of Variance – one way classification and two way classifications. F-Test.


**Unit-4** Linear Programming and Network –Analysis. Linear Programming: Uses, applications, data requirement and limitations. Simplex Method. Net Work Analysis: CPM and PERT; Significance of PERT to a Manager Network activity, Network analysis. Critical Path method, Limitations of CPM, Limitations of PERT.

**Suggested Readings:**
M.Com.-IInd Semester w.e.f. session 2012-13

Paper-VI  MC-2.6  Computer Applications to Business-II
(Theory)

Max.Marks:60
Times: 3 Hrs

Note: There will be three sections of the question papers. In section A there will be 5 short answer questions of 2 marks each. All questions of this section are compulsory. Section B will comprise of 6 questions of 5 marks each out of which candidates are required to attempt any four questions. Section C will be having 5 questions of 10 marks each out of which candidates are required to attempt any three questions. The examiner will set the questions in all the three sections by covering the entire syllabus of the concerned subject.

Course Inputs

Unit-1  Word processing: Introduction and working with MS-Word in MS-Office; Word basic commands; Formatting-text and documents; Sorting and tables; Working with graphics; Introduction to mail merge.

Unit-2  Spread Sheets: Working with EXCEL-formatting, functions, chart features; Working with graphics in Excel; Using worksheets as database in accounting, marketing, finance and personnel areas.

Unit-3.  Presentation with Power-Point: Power-point basics, creating presentations the easy way; Working with graphics in Power-Point; show time, sound effects and animation effects.
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 formation of worksheet, sharing data with other desktop applications, strategies of creating error-free worksheet.

Unit-4.  Introduction to 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.
Introduction to Statistical Packages: Usage of statistical packages for analyses in research-Lotus and Excel, SPSS; SYSTAT.

Practical Max. Marks: 40 (Examination will be held in 2\textsuperscript{nd} semester)

The following areas are to be covered:
Accounting Packages Telly etc. SPSS and SYSTAT – Software Packages – their application.

References

1. Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts
2. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB publication, Delhi.
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Course Inputs**


**Unit-2** Establishment of Strategic Intent; Hierachy of Strategic Intent vision. Mission Statements – Process of envisioning, Formulation and Communication of Mission Statements; Setting of Goals and Objectives; Identification of Key Success Factors..

**Unit-3** Environment and Organisational Appraisal: Concept of Environment and its components, Environmental Scanning and Appraisal; Organisational appraisal- its dynamics, Considerations, Methods and Techniques. Structuring Organisational Appraisal; SWOT Analysis.

**Unit-4** Strategy Formulation: Corporate level Strategies; Grand Strategies, Stability Strategies, Expansion Strategies, Retrenchment Strategies, Combination Strategies, Corporate Restructuring; Business level Strategies and Tactics

**SUGGESTED READINGS:**


Coulter, Mary K: Strategic Management in Action, Prtentice Hall, New Jersey.

David. Fred R; Strategic Management, Prentice Hall, New Jersey.
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-I
Introduction: Meaning, nature, evaluation and role of accounting and accounting theory; Approaches and levels of Accounting theory. Methodology in accounting theory; Accounting as a language and as an Information System; Accounting and Economic Development; Financial Statement, Reporting and Objectives thereof.

Unit-II
Accounting: Concepts, Principles and Postulates; Generally Accepted Accounting Principles including selection of Accounting Principles and measurement in accounting; Income Measurement: Edwards and Bill’s Concept of Business income; Transactions and Activities Approaches to Income Measurement; AS-5 on changes in Accounting estimates and policies; Revenues: Recognition criteria, measurement of revenue, AS_9 on disclosure relating to revenue recognition. Estimates of ex-ante and ex-post income.

Unit-III
Expenses: Meaning, categories, association with revenue and unexpired costs, Recognition; Gains and losses: Features, recognition - comparison of revenues, expenses, gains and losses. Depreciation Accounting and Policy: Accounting Problems in long term assets, meaning and causes of depreciation, methods, AS-6 on depreciation, Disposals of fixed assets, Exchange of plant assets, Amortisation.

Unit-IV
Inventory: Meaning, Need, Objectives of inventory measurement and inventory costing, valuation methods, AS-2 on Inventory Valuation, ICAI’s guigelines on inventory valuation, Inventory systems, most useful method of valuation, Assets: meaning, characteristics, valuation and AS-10 on accounting for Fixed assets. Liabilities and Equity: meaning, nature, classes, types and approaches.

Suggested Readings
M.Com.-IIIrd Semester w.e.f. session 2013-14
Group-I

Paper-VI  MC-3.1.1. Corporate Tax & Wealth Tax

Max.Marks:80
Time: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-I
Meaning of company; Types of companies; Residential status and incidence of tax on companies. Special and general provisions applicable to companies for computation of gross total income, particularly business income (expenses allowable and disallowable)

Unit-II
Deductions from gross total income as applicable specifically and generally to companies, specific provisions for amalgamations, computation of tax for various types of companies, Provisions of MAT, Dividend policy and tax on dividend.

Unit-III
Assessment of cooperative societies, Assessment of discontinued business, Double taxation relief.

Unit-IV
Wealth Tax: Basic concepts; Person, Assessee, Assets, Valuation date, Net wealth, Scope of wealth tax, Deemed assets. Assets exempt from wealth tax, Valuation of assets, computation of net wealth and wealth tax.

Suggested Readings:
1. Direct Tax Law & Practice: Dr V.K.Singhania and Dr. Kapil Singhania, Taxmann Publications.
2. Income Tax Law & Practice: Dr. H.C.Mehrotra & Dr. S.P.Goyal, Sahitya Bhawan Agra.
4. Service Tax and VAT: V.S.Datey, Taxmann Publication
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1 Accounting for issue and Redemption of Shares and Debenture. Issue of Shares at different values, issue of two classes of shares, Under-subscription, Over-subscription, Calls in arrears, Calls in advance, forfeiture of Shares, Re-issue of forfeited shares, Right issue. Classes of Debentures, Issue of Debentures, Term of issue of Debentures, Discount on Debentures, Redemption of preference shares, Accounting entries. Methods of Redemption of Debentures.


References:-
Beams, F.A; Advanced Accounting ,Prentice Hall, New Jersey.
Fischer ,P.M., W.J.Taylor and J.A.Leer; Advanced Accounting , South-Western , Ohio.
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-I
Investments: Nature, Scope, Avenues And Elements of Investment, Approaches to Investment Analysis; Tax and Transactions Cost in Investment, Financial Assets: Types, Characteristics and Alternatives; Sources of Financial Information.

Unit-II

Unit-III
Intermediaries in the capital markets (including Depositories); Valuation of Debt and Equity instruments (with numericals); Valuation of Options and Futures.

Unit-IV
Fundamental analysis (Industry, Company and Macroeconomic analysis); Technical analysis (Charting techniques, Dow-theory, Moving average analysis, Moving average convergence-divergence (MACD); Relative strength analysis, Technical indicators of Breadth, sentiments), Testing technical trading rules, Evaluation of Technical Analysis.

Suggested Readings:-
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Course Inputs**

**Unit-I**

**Unit-II**
International monetary system (including Bretton Woods system and Smithsonian Agreement and European monetary system), International Financial Institutions (IMF/WB and ADB); Balance of Payments and International economic linkages, Currency forecasting (including International Fisher Effect).

**Unit-III**
Foreign Exchange Risk Management: Meaning of exchange Risk; Tools and Techniques of Foreign Exchange Risk Management; Foreign Exchange Risk Management through Accounting, Translation and Economic Exposure methods.

**Unit-IV**
Financial management of the Multinational Firms: FDI, Cost of capital and Capital structure. Multinational Capital Budgeting, MNC’s cash receivables management, managing the multinational financial system.

**Suggested Readings:**

Suggested Reading

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-I

Unit-II
Merchant Bankers: Types, functions/Role in Public Issue, other issues and in fund raising, in raising Public Deposits; Pre-issue obligations of Lead Merchant Banker, Appointment of Merchant Bankers; SEBI’s guidelines for issues of various securities. Pre-issue Management: Coordination, Marketing and Underwriting; Pricing of rights and future Public issues (including Book-Building).

Unit-III
Pre-issue Management: Allotment: Allotment and Dispatch of shares /Refunds and Listing Requirements of OTCEI; Public Deposits and Commercial Paper.

Unit-IV

Suggested Readings:
M.Com.-IIIrd Semester w.e.f. session 2013-14

Paper-VI MC-3.1.6 Financial Risk Management

Max.Marks: 80

Time: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I

Unit-II

Unit-III

Unit-IV

Books:
3. V.K. Bhalla, :Security Analysis & Portfolio Management
M.Com.-IIIrd Semester w.e.f. session 2013-14
Paper-VII MC-3.1.7 E-Commerce-I

Max.Marks: 80

Time: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1

Internet Concept and Technologies: History of Internet; Ways to connect to the Internet; Internet Accounts; Public and Private Network; Applications of Internet.

Unit-2
Electronic Payment systems: Features of an ideal electronic payment system; Types of an Electronic Payment System-Credit Cards, Debit Cards, Smart Cards, E-Money, E-Check and Electronic fund transfer(EFT).
Need of security in E-Commerce; Essential security requirements for safe electronic payments; Security Schemes for an Electronic Payment Systems- Encryption, Digital Signature, Security Certificates; Internet security Protocol- SSL, HTTP, SET.

Unit-3
Business to Consumer E-Commerce: Introduction to B2C E-Commerce; Products in B2C Model; Consumers shopping procedure on the Internet; Role of E-Brokers; Broker-Based Service On Line; On-Line Travel and Tourism Service; On-Line Stock Trading; On Line Banking; On-Line Financial Services; E-Auctions.

Unit-4

Suggested readings: (1)Introduction to Information Systems; Alexis Leon .
Mgt.; Dave Chaffey
V.Post, Tata McGRAW-Hill
Introduction; Roger Cox

(2) E-Commerce and E-Busines

(3)Database Mgt. Systems; Gerald

(4)Retailing An
Group-II

M.Com.-IIIrd Semester w.e.f. session 2013-14

Paper-I  MC-3.2.1  Marketing Concepts-I

Max.Marks:80  
Time: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1

Unit-2
Market Analysis and Selection: Marketing environment-Macro and Micro Components and their impact on marketing decisions; Market segmentation and Targeting; Buyer behaviour; Consumer decision making process. Creating Customer Value, Satisfaction and Loyalty.

Unit-3

Unit-4

SUGGESTED READINGS:
Kotler, Keller, Koshy and Jha, Marketing Management-A South Asian Perspective, Pearson
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1 Introduction to Marketing Research: Importance, nature and scope of marketing research; Marketing information system and marketing research; Marketing research process and organisation.

Unit-2 Problem Identification and Research Design: Problem identification and definition; Developing a research proposal; Determining research type-exploratory, descriptive and conclusive research; Experimental designs.

Unit-3 Data Resources: Secondary data sources and usage; Online data sources; Primary data collection methods-questioning techniques, online surveys, observation method; Questionnaire preparation.

Unit-4 Aptitude measurement and scaling techniques-elementary introduction to measurement scales.

SUGGESTED READINGS

Boyd, H.W., Ralph Westfall and S.F. Starsh: Marketing Research: Text and Cases, Richard D. Irwin, Boston
Chisnall, Peter M: The Essence of Marketing Research, Prentice Hall, New Delhi
Green , Paul E., Donald S. Tull and Gerald Albaum: Research for Marketing Decision, Prentice Hall, New Delhi.
Luck, D.J.: Marketing Research, Prentice Hall, New Delhi/
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-2 International Economic Cooperation and Agreements; Regional Economic Integration (Trade Blocks); Integration, Customs-Union, European Union, Indo-Eu Trade, Euro, south – south cooperation (SAARC, SAPTA, Indo-Lanka Free Trade Agreements, NAFTA. International commodity Agreements; Genaralised and Global systems of Trade Preferences (GSP & GSTP); International Trade and Investment Theories.

Unit-3 International Economic Institutions: IMF, WB, ADB, UNCTAD, IMODO and WTO Multi-Fibre Arrangement (MFA); International Trade and Payments (Protectionism, Barriers: Tariff & Non-Tariff); State-Trading, Foreign-Trade Policy; Global Sourcing, BOPs, BOT and Indian scene.

Unit-4 Environment of International Investment: foreign Investment; Meaning, significance, types, Growth, Dispersion of foreign investment: Cross-Borders M & As, Foreign Investment in India and By Indian Companies, MNCs: Meaning, Organisational Models, Importance and Dominance, Code of Conduct and Transfer of Technology, MNCs in India.

References:
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Course Inputs**

**Unit-1**  

**Unit-2**  
Cost of Capital: Definition and Concepts, Measurement, the weighted average Cost of Capital; Leverage: Operating and financial, Combined Leverage.

**Unit-3**  
Capital Budgeting, Meaning, importance, rational of Capital Budget, nature of investment Decision, the Administrative frame work, methods of appraisal,

**Unit-4**  
Capital rationing, Inflation and Capital Budgeting ; Capital budgeting under Risk and Uncertainties
Course Inputs

Unit-1 Inventory system: turnover of material: ABC analysis; VED analysis; JIT, aims and objectives of JIT, Methodology in implementation of JIT, Impact of JIT on Production Price. JIT’s effect on costing system. Material Requirement Planning (MRP-I), aims, methodology, methods of Operations, Requirement for Implementation of MRPI, MRPI and Inventory Management. Zero Inventory system.

Unit-2 Manufacturing resource planning (MRP II), Evolution, essential elements. Enterprise resource planning (ERP), Lean Accounting, Back flush Costing, Conditions for adopting Back flush Costing, different types of back flush Costing, Accounting for Variances, disposition of variances, difficulties in backflush costing, backflow costing in JIT system.

Unit-3 Process Costing; Work in Progress, Inter process Profits, by Products and Joint Products. Uniform costing, Concept, Scope of Uniform costing, Need for Uniform Costing, Inter firm comparison, Need for Inter Firm Comparison. Requirements of an Inter firm Comparison scheme, Types of Comparison.

Unit-4 Cost records, Integral system, preparation of accounts under integral system. Non-integral system, preparation of accounts under non-integral system. Benefits and limitations of integral and non-integral systems.

SUGGESTED READINGS

1. Saxena and Vashishtha: Advanced Cost Accounting; Sultan Chand and Sons, Delhi.
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Course Inputs**

**Unit-I**

**Unit-II**
Recruitment and selection
Recruitment: Concept, Sources/methods and techniques of manpower supply; Characteristics of a good Recruitment policy and principles of Recruitment; factors affecting Recruitment.
Selection: Concept and Procedure.

**Unit-III**
Training and Development:
Training: Concept, Need and importance of training; Methods of Training- On the job Training and Off the job Training, Essentials of a good Training programme, Principles of Training.
Development: Meaning and Nature of Management Development: (MD), Methods of M.D and Principles of M.D.

**Unit-IV**
Wages: Meaning, Objectives and Theories of Wages; method of wage payment- Time wage and piece wage methods; Concepts of wage fair, Minimum and living Wage, Factors for Determining wage structure of an organization and essentials of satisfactory wage policy,
Wage incentives: Concept, Need and importance of incentives, special incentives- Profit sharing and Co-partnership, Essentials of ideal incentive system.
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs
Unit-1
Internet Concept and Technologies: History of Internet; Ways to connect to the Internet; Internet Accounts; Public and Private Network; Applications of Internet.

Unit-2
Electronic Payment systems: Features of an ideal electronic payment system; Types of an Electronic Payment System-Credit Cards, Debit Cards, Smart Cards, E-Money, E-Check and Electronic fund transfer (EFT).
Need of security in E-Commerce; Essential security requirements for safe electronic payments; Security Schemes for an Electronic Payment Systems- Encryption, Digital Signature, Security Certificates; Internet security Protocol- SSL, HTTP, SET.

Unit-3
Business to Consumer E-Commerce: Introduction to B2C E-Commerce; Products in B2C Model; Consumers shopping procedure on the Internet; Role of E-Brokers; Broker-Based Service On Line; On-Line Travel and Tourism Service; On-Line Stock Trading; On Line Banking; On-Line Financial Services; E-Auctions.

Unit-4

Suggested readings: (1)Introduction to Information Systems; Alexis Leon .
(2) E-Commerce and E-Busines
Mgt.; Dave Chaffey
(3)Database Mgt. Systems; Gerald
V.Post,Tata McGRAW-Hill
Introduction; Roger Cox
(4)Retailing An
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-I Entrepreneurship: Definition, Concept, Growth and role. The Entrepreneur: types, Characteristics, theories of Entrepreneurial class, Urges and importance of Entrepreneurship Stimulants; Seed-Beds of Entrepreneurship, Influencing Factors; Problems (Operational and Non-Operational) and Obstacles. Entrepreneurial Management. Role of socio-economic environment.

Unit-2 Theories of Entrepreneurship, Schumpeter’s Ducker’s and Walker’s views on Entrepreneur; Evolution of Entrepreneurs in India; Business-skills, Inventory in Entrepreneurs; Information as a strategic catalyst of Entrepreneurial Development; Managers and entrepreneurs; Similarities, Creation of Dream for Entrepreneurs.

Unit-3 Skills for a New Class of Entrepreneurs; The Ideal Entrepreneurs; The Entrepreneurship Audit; Identification of opportunities by an Entrepreneur; The steps to identify the project /ventures; Process of converting business opportunities into reality. Feasibility Report and analysis; Process of setting up a small scale industry / unit.

Unit-4 Promotion of a venture, External Environment Analysis: Economic, Social, Technological and competition; Legal Framework for establishing and fund raising Venture Capital: Sources and Documents required.

SUGGESTED READINGS
6. Halt: Entrepreneurship – New Venture Creation; Prentica Hall of India
M.Com.-IIIrd Semester w.e.f. session 2013-14

Paper-II     MC-3.3.2      Production Management-I

Max.Marks:80
Time: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs
Unit 1     Introduction, Research, Development and Design; Factory site and building, plant selection, Layout and Maintenance.
Unit 2     Selection and planning of Manufacturing process; Material handling;
Unit 3     Value analysis and standardization; work study and ergonomics.
Unit 4     Human aspect of production Management, Control of Duality , Control of manufacturing cost, production control Deptt.
Unit 4     Planning for Component Manufacture; work order documents and their use, store organisation and control, Machine loading and program.
Unit 5     Data processing , operation research, Network Analysis, Manufacturing system

Suggested Reading

Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi.
Moise, S: Successful Product Management, Kogan page, New York.
M.Com.-IIIrd Semester w.e.f. session 2013-14

Paper-III MC-3.3.3 Project Planning and Control-I

Max.Marks:80
Time: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs
Unit-1 An overview: Capital Expenditure and Capital Budget (Meaning, objective and phases) Facets (Aspects) of project analysis, Feasibility Study, Articulation of framework of Resource allocation: Three key criteria Investment strategies, Strategic – Position and Action Evaluation and Capital Budgeting Generation and screening of Project ideas: The complete process.

Unit-2 Market and Demand analysis: The Study of situation, Information, Market and Demand Forecasting: Market Planning and Methods of Demand Forecasting. Technical analysis with materials, Manufacturing-process, Product-mix, capacity, location, machines and schedules.

Unit-3 Financial analysis: Project-cost, Sources of Finance, Estimates of cost of Production, Sales, working Capital Requirements and its sources, working results, BEP and Cash flows, Project cash clows, time Value of Money.

Unit-4: Cost of Capital of the Project: Basic Concepts and Premises: Rate of Return, Cost of preference and Equity Capital; Cost of Capital for a New Company and in practice, Cost of Depreciation generated funds, appraisal critera: NPV, Cost-Benefit Ratio, IRR Urgency, accounting Rate of Return, Investment Appraisal: Indian and International Profile. Types of Projects and Relevance of IRR.

Suggested Readings

Chandra, Prasanna; project Preparation, Appraisal and Implementation, Tata McGraw Hill, Delhi.
I.D.B.I: Manual of Industrial project analysis in Developing countries.
Pitale, R.L: Prouect ap]praisal Techniques, Oxford and IBH.
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs
Unit-I
The companies Act 1956 (Relevant Provisions): Definition, Types of companies, Formation of company; Promotion, Incorporation and commencement of business.

Unit-II
Memorandum of Association, Articles of Association, Prospectus, Shares, Allotment, Share certificate, Share warrant, Calls on shares, Forfeiture of shares, Share capital and types of shares.

Unit-III

Unit-IV
Borrowing powers and Debentures, Dividends and Bonus shares, managerial remuneration. Winding up and Dissolutions: meaning, modes of winding up, payment of liabilities.

Suggested Readings:
2. Taxmann’s master guide to companies Act 1998.
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1 Introduction: Nature and role of financial system; financial system and financial markets; financial system and economic development; Indian financial system-an overview.

Unit-2 Financial Markets: 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 markets; capital-market-primary and secondary markets; Depository system; government securities market; Role of SEBI-an overview; Recent developments.

Unit-3 Reserve Bank of India: Organisation, 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 developments in commercial banking.
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Course Inputs**

**Unit-1**  
Small Business: Meaning, Definition, Nature, Importance; Legal Forums of Small Business organisations Problems of small business organisation, Govt. policy regarding small business; Future of small business in India.

**Unit-2**  
Financial Management in Small Business: Small business versus Large Business from the viewpoint of financial management;

**Unit-3**  
Capital budgeting process in small business – Pay back Method, Average Rate of Return, Internal rate of return and Net present value method; Analysis of risks and uncertainties.

**Unit-4**  
Working Capital Management in Small Business – Nature and importance of working capital in small companies Cash Management, Receivable Management,
M.Com.-IIIrd Semester w.e.f. session 2013-14

Paper-VII    MC-3.1.7    E-Commerce-I

Max.Marks:80

Time: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1

Internet Concept and Technologies: History of Internet; Ways to connect to the Internet; Internet Accounts; Public and Private Network; Applications of Internet.

Unit-2
Electronic Payment systems: Features of an ideal electronic payment system; Types of an Electronic Payment System-Credit Cards, Debit Cards, Smart Cards, E-Money, E-Check and Electronic fund transfer(EFT).

Need of security in E-Commerce; Essential security requirements for safe electronic payments; Security Schemes for an Electronic Payment Systems- Encryption, Digital Signature, Security Certificates; Internet security Protocol- SSL,HTTP,SET.

Unit-3
Business to Consumer E-Commerce: Introduction to B2C E-Commerce; Products in B2C Model; Consumers shopping procedure on the Internet; Role of E-Brokers; Broker-Based Service On Line; On-Line Travel and Tourism Service; On-Line Stock Trading; On Line Banking; On-Line Financial Services; E-Auctions.

Unit-4

Suggested readings: (1) Introduction to Information Systems; Alexis Leon .
(2) E-Commerce and E-Business Mgt.; Dave Chaffey
(3) Database Mgt. Systems; Gerald V.Post, Tata McGRAW-Hill
(4) Retailing An Introduction; Roger Cox
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1 International Trade: Theories of international trade, absolute and comparative advantage theories; Modern theory of international trade –Heckscher –Ohlin theory; Terms of trade; Theory of international trade in services; Balance of payments and adjustment mechanism.

Unit-2 Commercial Policy Instruments: Tariffs, quotas, anti dumping/countervailing duties; Technical Standards; Exchange controls and other non tariff measures.

Unit-3 India’s Foreign Trade: Policy, export promotion and the institutional set up; Deemed exports; Convertibility; Policy on foreign collaborations and counter trade arrangements; Indian joint ventures aboard; Project and consultancy exports.

Unit-4 Instruments of Export Promotion: Export assistance and measures, import facilities, Duty Exemption Schemes; Duty drawback; Tax concessions; Marketing assistance; 100% Export Oriented Units; EPZs and SEZs; EPCG scheme

SUGGESTED READINGS
2. Economic survey: Ministry of Finance, Govt of India, various issues.
5. Export – Import Policy: Ministry of Commerce, Govt. of India.
M.Com.-IIIrd Semester w.e.f. session 2013-14  
Paper-II  MC-3.4.2  International Finance-I  

Max.Marks:80  
Time: 3 Hrs  

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. 

Course Inputs  
Unit-3  International liquidity, Creation of SDRs, IMFs, funding facilities, the European Monetary system, Monetary and Banking Institutions in International Markets.  
Unit-4  International Capital and Money Market Instruments: GDRs ADRs, IDR, Euro Bonds, Euro Loans, Repos, CPs, floating rate instruments, loan-syndication and Euro – deposits.  

SUGGESTED READINGS  
2. Buckley, Adrian, Multinational Finance, Prentice Hall, New Delhi.  
The Economic Time
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1 Introduction to International Marketing: Nature and significance; Complexities in international marketing; Transition from domestic to transnational 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 Product Decisions: Product planning for global markets; Standardization vs. product adaptation; New product development; Management of international brands; Packaging and labeling; Provision of sales related services.

SUGGESTED READINGS:

Jain, S.C: International Marketing, CBS Publications, New Delhi.
Vsudeva P.K., International Marketing; Excel Books, New Delhi
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Course Inputs**

**Unit-I**

**Unit-II**
Regulatory framework of WTO: Basic principles and charter of GATT/WTO; GATT/WTO provisions relating to preferential treatment of developing countries, regional groupings, Subsidies, Technical standards, anti dumping duties and other non tariff barriers.

**Unit-III**
Custom valuation and dispute settlement, implications of WTO to important sectors- GATS, TRIPs, TRIMs, Enforcement of contracts and dispute settlement, International commercial arbitration.

**Unit-IV**
Regulations and Treaties regarding: Licensing, Franchising, Joint ventures, Patents, Trademarks, Technology transfers, Telecommunications.

**Suggested Readings:**
2. GATT/WTO various publications.
3. Handbook of Import-Export Procedure: Govt. of India.
4. Journal of world trade law
M.Com.-IIIrd Semester w.e.f. session 2013-14

Paper-V  MC-3.2.3  International Business Environment - I

Max.Marks:80
Time: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs
Unit-2 International Economic Cooperation and Agreements; Regional Economic Integration (Trade Blocks); Integration, Customs-Union, European Union, Indo-Eu Trade, Euro, south – south cooperation (SAARC, SAPTA, Indo-Lanka Free Trade Agreements, NAFTA. International commodity Agreements; Genaralised and Global systems of Trade Preferences (GSP & GSTP); International Trade and Investment Theories.
Unit-3 International Economic Institutions: IMF, WB, ADB, UNCTAD, IMODO and WTO Multi-Fibre Arrangement (MFA); International Trade and Payments (Protectionism, Barriers: Tariff & Non-Tariff); State-Trading, Foreign-Trade Policy; Global Sourcing, BOPs, BOT and Indian scene.
Unit-4 Environment of International Investment: foreign Investment; Meaning, significance, types, Growth, Dispersion of foreign investment: Cross-Borders M & As, Foreign Investment in India and By Indian Companies, MNCs: Meaning, Organisational Models, Importance and Dominance, Code of Conduct and Transfer of Technology, MNCs in India.

References:

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Note: There will be three sections of the question papers. In section A there will be 10 short answer questions of 2 marks each. All questions of this section are compulsory. Section B will comprise of 10 questions of 5 marks each out of which candidates are required to attempt any seven questions. Section C will be having 5 questions of 15 marks each out of which candidates are required to attempt any three questions. The examiner will set the questions in all the three sections by covering the entire syllabus of the concerned subject.

Course Inputs
Unit-1 Operation Research: Concept and significance of operations research; Evolution of operation research; Steps in designing operations research studies; Operations research models, Methodology
Unit-2 Linear Programming and its Applications: Graphic method and simplex method.
Unit-3 Duality problem; Transpiration problem; Assignment problem.
Unit-4 Introduction to Other Types of Programming: Goal programming; Integer programming; Dynamic programming; Non-linear programming (introductory only).

SUGGESTED READINGS
M.Com.-IIIrd Semester w.e.f. session 2013-14

Paper-VII    MC-3.1.7    E-Commerce-I

Max.Marks:80

Time: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs
Unit-1
Internet Concept and Technologies: History of Internet; Ways to connect to the Internet; Internet Accounts; Public and Private Network; Applications of Internet.
Unit-2
Electronic Payment systems: Features of an ideal electronic payment system; Types of an Electronic Payment System-Credit Cards, Debit Cards, Smart Cards, E-Money, E-Check and Electronic fund transfer(EFT).
Need of security in E-Commerce; Essential security requirements for safe electronic payments; Security Schemes for an Electronic Payment Systems- Encryption, Digital Signature, Security Certificates; Internet security Protocol- SSL, HTTP, SET.
Unit-3
Business to Consumer E-Commerce: Introduction to B2C E-Commerce; Products in B2C Model; Consumers shopping procedure on the Internet; Role of E-Brokers; Broker-Based Service On Line; On-Line Travel and Tourism Service; On-Line Stock Trading; On Line Banking; On-Line Financial Services; E-Auctions.
Unit-4

Suggested readings: 
(1)Introduction to Information Systems; Alexis Leon.
(2) E-Commerce and E-Business Mgt.; Dave Chaffey.
(3)Database Mgt. Systems; Gerald V.Post, Tata McGRAW-Hill.
(4)Retailing An Introduction; Roger Cox.
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs
Unit-1 Strategic Analysis and Choice: The Process of Strategic Choice, Corporate Level Strategic Analysis, Business Level Strategic Analysis, Subjective Factors in Strategic Choice, Contingency Strategy, Strategic Plan.


Unit-4 Strategic Evaluation and Control: Overview of Strategic Evaluation and Control, Techniques of Strategic Evaluation and Control.

SUGGESTED READINGS:
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-I

Unit-II

Unit-III

Unit-IV
Contemporary Issues in Accounting: Human Resource Accounting, Accounting for Price-Level changes, Value Added Accounting and Reporting, Forensic Accounting and Reporting.

Suggested Readings
Group-I

M.Com- Final-IVth Semester w.e.f session 2013-14

Paper-I  MC-4.1.1  Corporate Tax Planning and Management

Max.Marks:80
Time: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-I

Unit-II
Tax provisions relating to free trade zones, infrastructure sector, backward areas. Tax issues relating to amalgamations: Meaning and types of amalgamation, Tax incentives of amalgamation to amalgamating company, amalgamated company and shareholders of amalgamating company. Tax planning with reference to amalgamation of companies.

Unit-III
Tax Planning and Financial Management Decisions: Tax Planning relating to capital structure decisions, Dividend policy, Inter corporate Dividends, Bonus share and Bonus debentures, Tax planning in respect of own or lease.

Unit-IV
Tax planning and Financial Management Decisions: Tax planning in respect of sale of assets used for scientific research, Make or buy decisions, Repair replace, Renewal or renovation of an asset, Shut down or continue decisions. Tax planning in respect of selling in domestic or foreign market.

Suggested Readings:
1. Corporate Tax Planning & Management: Dr. H.C.Mehrotra & Dr. S.P.Goyal Sahitya Bhawan Agra.
2. Direct Tax Planning & Management: Dr.V.K.Singhania, Dr. Kapil Singhania, Monica Singhania, Taxmann Publications.
M.Com- Final-IVth Semester w.e.f session 2013-14

Paper – II MC 4.1.2 Advanced Accounting

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs


Double Account System (including Accounts of Electricity concern)


Unit-3 Farm Accounting- Need-Accounting treatment –Recording-Final Accounts.

Government Accounts-General Principal- Indian Audit and Accounts Department – Comptroller and Audit General of India- Public Accounts Committee-Consolidation of funds-Compilation of accounts, Value added Accounting , Voyage Accounts.

References:
Beams, F.A; Advanced Accounting, Prentice Hall, New Jersey.
Fischer, P.M., W.J. Taylor and J.A. Leer; Advanced Accounting, South-Western, Ohio.
Kesio D.E. and J.J. Weygandt: Intermediate Accounting, John Wiley and Sons, N.Y.
M.Com- Final-IVth Semester w.e.f session 2013-14

Paper – III  MC 4.1.3   Security Analysis and Portfolio Management-II

Max.Marks:80
Times: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-I

Unit-II

Unit-III
Capital Asset Pricing Model including SML and CML; Empirical evidence on CAPM (with numerical); Factor Models and Arbitrage pricing theory; Risk tolerance and asset allocation. The Zero Beta Model, Behavioural Finance and the guidelines for Investment Decisions.

Unit-IV
Portfolio Performance Evaluation (including $M^2$ measure of performance and style analysis); Risk adjusted measures of return; Strategies of the Great Masters.

Suggested Readings:-
1. ZVIBodie et al, “Investments” 6th Ed. MGH companies.
2. Ranganatham, M. and Madhumati, R.”Investment Analysis and Portfolio Management”, Pearson
M.Com- Final-IVth Semester w.e.f session 2013-14  
Paper – IV  MC  4.1.4  Multinational Finance -II  
Max.Marks:80  
Times: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs
Unit-I
Financing Foreign Operations I: Short-Term financing, Financing the Foreign Trade; International Banking (including Baker –Plan and Macro Prudential Indicators). Eurocurrency-market (including instruments and interest rates), Commercial Borrowings and Euro-Issues.

Unit-II
Financing Foreign Operations II: Special Financing Vehicles; Designing a Global Financing Strategy; Interest rate and Currency Swaps (including parallel and Back-to-Back loans)

Unit-III:
MNCs and International Taxation; Various models of Treaties on Taxation; Meaning and computation of Arm’s length price, Transfer pricing, International portfolio investment:- Measurement of total returns, Benefits of international equity financing, International bond investing and optional international asset allocation.

Unit-IV

Suggested Readings:
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs
Unit-I

Unit-II
Conversion of pvt. Ltd. companies into Public Limited Companies; Buy Back of Shares; Mergers, Acquisitions, Amalgamation and Takeovers. SEBI Takeover Regulation (1997).

Unit-III
Mutual Funds; Portfolio Management (including Responsibility of Portfolio – Managers; Venture Capital: Indian scenario, Sweat Equity, Venture capital Funds and Guideline for VCFs; overseas VC- Investments; Mode of Funding.

Unit-IV
Non-resident Indian Investors; foreign Investment and Institutional Investors. Joint Ventures, depositories and Custodians.

Suggested Readings:
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I
Derivatives: Introduction: History and Growth; Types. What to do the derivatives do; uses; Derivative-disasters; Hedging: Costs, benefits, Instruments (with elementary knowledge), non-financial-Hedges. Derivatives Market in India; Why do this Hedging?

Unit-II
Forward And Futures: Meaning, types, Markets, maturities, participants, Premiums, Margins, pricing. Hedging Exposures with Forward and Futures; Basis Risk and optional Hedge Ratio; Tailing and Rolling the Hedge. Cost of carry Model for Forwards and Futures, Forward-Discount rates. Arbitrage between futures and forward markets: Stock-Index and Synthetic Futures with their Pricing-Models; Risk containment Measures for Index Futures in India; Strategies for Futures Markets – Problems and Solutions.

Unit-III
Options: Meaning, types (including stock-index commodity, individual-equity, Interest rate and Bond options – contracts) and uses – Risk Neutral-valuation; Options Markets. Options Pricing: Binomial and Black-Scholes Models; Risk Neutral Valuation; exotic-options. Complex-options Strategic, Currency-options; Intrinsic vs Time-Value of options; Market-Structure for options; Reading the prices; options in management of translation exposure. Problems and Solutions.

Unit-IV

Books:
5. V.K. Bhalla: Investment Management: S. Chand
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1

Unit-2
Concept and Definition of E-Retailing: History of E-Retailing; Different Models of E-Retailing; B2B and B2C Model of E-Commerce; B2C as a Model for Web based Information System in E-retailing; Key Technologies of B2C Model in E-Retailing-EPOS System. Functions of an EPOS System. Methods of payment in E-Retailing; Securing the online payment system; Technological and Non-Technological measure for securing On-line payment;

Unit-3

Unit-4
Management Information System (MIS);Concept of MIS; Elements of MIS; Computerized MIS; Characteristics of MIS; Approaches of MIS Development; Importance of MIS; MIS and Decision Support System; Difference between DPS and MIS; MIS and Information Resource Management, Executive Information & Decision Support Systems; Artificial intelligence and expert systems; Role of Multi-Media;

Suggested reading: (1)Introduction to Information system, ALEXIS LEON
(2)E-business and E-Commerce Mgt, Dave Chaffey
(3) E-Business,
The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1  Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product life-cycle- strategic implications; New product development and consumer adoption process.

Unit-2  Distribution Channels and Physical Distribution Decisions: Nature, functions and types of distribution channels; distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Decision – areas in the Management of Physical Distribution.

Unit-3  Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Promotion Decisions; Communication process; Promotion mix advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion – tools and techniques.

Unit-4  Marketing Research : Meaning and scope of marketing research; Marketing research process. Marketing Organisation and Control: Organizing and controlling marketing operations. Issues and Developments in Marketing; Social, ethical and legal aspects of marketing; Marketing of services; International marketing; Green marketing; Cyber marketing; Relationship marketing and other developments in marketing.

SUGGESTED READINGS:
Kotler, Keller, Koshy and Jha, Marketing Management-A South Asian Perspective, Pearson
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1 Sampling Plan: Universe, sample frame and sampling unit; sampling techniques; Sample size Determination. Data Collection: Organisation of field work and survey Errors- sampling and non-sampling errors.

Unit-2 Data Analysis:-I ANOVA and Design of Experiments, Discriminant Analysis, Univariate, bivariate and multivariate data analysis.

Unit-3 Data Analysis:-II Logistic Regression for Classification and Prediction, Factor Analysis for Data Reduction, Cluster Analysis for Market Segmentation, Multidimensional Scaling for Brand Positioning, Conjoint Analysis for Product Design.

Unit-4 Report preparation and presentation. Market Research Applications: Product research; Advertising research; Sales and Market Research; International marketing research; Marketing research in India.

SUGGESTED READINGS
Boyd, H.W., Ralph Westfall and S.F. Starsh: Marketing Research: Text and Cases, Richard D. Irwin, Boston
Chisnall, Peter M: The Essence of Marketing Research, Prentice Hall, New Delhi
Green , Paul E., Donald S. Tull and Gerald Albaum: Research for Marketing Decision, Prentice Hall, New Delhi.
M.Com- Final-IVth Semester w.e.f session 2013-14
Paper – III   MC  4.2.3   International Business Environment-II

Max.Marks:80
Times: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1 Global Competitiveness: Indicators of competitiveness; Competitive advantage of nations, Technology and Global competitiveness; Sources of Technological dynamics; Impact of Globalization and technology.

Unit-2 International Monetary System: Pre-Bretton Woods Period: The Blal-System; Breale Down of Blal-System; emergence of Managed Froatng; European Monetary System; European currency Unit (ECU); and Euro, International Banking, Eurocurrency Market.

Unit-3 Foreign Exchange Market: Types of Exchange Rates,. Participation in Foreign Exchange Market, types of foreign Exchange Market, ER Quotas. Determination of Foreign Exchange Rates; Futures, Options and Swap-Operations, Arbitrage, convertibility of Rupee. ER-Arrangements in India.


References:

1 Bhattacharya, B :Going International Response Strategies for Indian Sector,Wheeler Pub. Co., New Delhi
3 Buckley, Ardin : The Essence of International Money, Prentice Hall, New Delhi.
M.Com- Final-IVth Semester w.e.f session 2013-14

Paper – IV    MC  4.2.4       Financial Management-II

Max.Marks:80
Times: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs
Unit-1 Working Capital Management, Concept, Need, Determinants, Finance mix for working capital, Estimating working capital needs; cash management: The Cash Budget, Techniques of cash management and marketable securities; Management of receivables; Objectives, factors affecting policies for managing accounts receivables; Inventory Management: Objectives, Inventory Management techniques.


Unit-4 Sources of Working Capital Funds: Accruals, trade, credit, commercial banks advances, public deposits, Inter corporate deposits, short term loans from financial institution, right debentures for working capital, commercial papers and factoring
Regulation of Bank Finance: - Recommendations of Latest Committee.

SUGGESTED READINGS

2. I.M.Pandey ‘Financial Management’
3. Parsana Chandra ‘Financial Management Theory and Practice’

5. 5. Van Horse, James C ‘Financial Management and Policy.'
M.Com- Final-IVth Semester w.e.f session 2013-14

Paper – V  MC  4.2.5  Cost Management

Max.Marks:80
Times: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-I Cost Control, importance of Cost Control, elementary of a Cost Control Scheme, Cost Control Techniques, Cost Control in Individual Cost Elements, Cost reduction, Cost reduction process, Tools and techniques of Cost reduction. Value Analysis, Types of Value, Procedures of Value Analysis, Relationship between value, function and cost, Techniques of value analysis developed by Lawarance D. Miles.

Unit-2 Activity based Costing (ABC), Inadequacies of traditional methods of overhead absorption. Under costing and over costing, Product-Cost-Cross subsidization, Cost Hierarchies, Cost Drivers and cost pools, implementing ABC system for cost management and profitability, Kaplan and Cooper’s approach to ABC.


Unit-4 Target Costing, origin, steps or stages in target costing, traditional vs. target costing, target costing process, impact of target costing on profitability. Kaizen, Concept, Procedure for implementation, evaluation, Kaizen Costing. Business Process Outsourcing (BPO), Concept, Major Areas, types of outsourcing, Outsourcing vs. Contracting, Outsourcing vs.BPO, Business Process Reengineering (BPR), Concept, Methodology. Synergy, characteristics, types.

SUGGESTED READINGS
1. Saxena and Vashishtha: Advanced Cost Accounting; Sultan Chand and Sons, Delhi.
M.Com- Final-IVth Semester w.e.f session 2013-14
Paper – VI MC 4.2.6 Human Resource Management-II

Max.Marks:80
Times: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-I

Unit-II

Unit-III
Trade Unions and Collective Bargaining:
Trade Unions: Concept, Need, Functions and Objectives of Trade Unions, Origin, Growth and development of Trade Unions in India, Difficulties and Principal drawbacks of Trade Unions movement in India.

Unit-IV
Industrial Relations and Industrial Unrest:
Industrial Relations: Concept, Importance and Objectives of industrial relations, Contents of industrial relations, Participants of industrial relations, Requirements of good industrial relation Programme.
Industrial Unrest: Meaning, forms and Causes of industrial disputes, Impact of Industrial Disputes on the Economy; Preventive and curative methods and Agencies for reconciliation of Industrial disputes.

Suggested Readings
9. Indian Journal of Industrial Relations, Shri Ram Center for Industrial Relations, New Delhi.
10. Industrial Relations, Institute of Industrial Relations, University of California, Berkley, California.
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1

Unit-2
Concept and Definition of E-Retailing: History of E-Retailing; Different Models of E-Retailing; B2B and B2C Model of E-Commerce; B2C as a Model for Web based Information System in E-retailing; Key Technologies of B2C Model in E-Retailing- EPOS System. Functions of an EPOS System. Methods of payment in E-Retailing; Securing the online payment system; Technological and Non-Technological measure for securing on-line payment;

Unit-3

Unit-4
Management Information System (MIS); Concept of MIS; Elements of MIS; Computerized MIS; Characteristics of MIS; Approaches of MIS Development; Importance of MIS; MIS and Decision Support System; Difference between DPS and MIS; MIS and Information Resource Management, Executive Information & Decision Support Systems; Artificial intelligence and expert systems; Role of Multi-Media;

Suggested reading: (1) Introduction to Information system, ALEXIS LEON
(2) E-business and E-Commerce Mgt, Dave Chaffey
(3) E-Business,
Group-III
M.Com- Final-IVth Semester w.e.f session 2013-14
Paper – I MC - 4.3.1 Entrepreneurship Development-II

Max.Marks:80
Times: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1 Entrepreneurial Behavior, Innovations and Entrepreneurs, Behavioral and Psycho Theories, social responsibility and Entrepreneurial Problems. Location Problems before Entrepreneurs.

Unit-2 Entrepreneurial Development: Meaning, Need, Programmes, Cycle and Objective. Rural Area and ED, Structuring the EDPs; Inputs for and methods of Training, entrepreneurship Development Programmes in India: An Evaluation.

Unit-3 Entrepreneurial Training: Why? Specialized; Institutions for Entrepreneurial Training; Designing an ETP; Objectives and courses of ETPs; Inputs for and methods of Training. Entrepreneurship Development Programmes in India: An Evaluation.

Unit-4 E-Commerce and Entrepreneurs, Exports and entrepreneurs, Balanced Regional Development and Entrepreneurs, relevant Acts for Entrepreneurs (An overview only); Foreign Exchange and Entrepreneurs. Micro and small enterprises; Recent Initiatives taken by the government to revitalize the Entrepreneurship.

SUGGESTED READINGS

6. Halt: Entrepreneurship – New Venture Creation; Prentica Hall of India
M.Com- Final-IVth Semester w.e.f session 2013-14

Paper – II  MC - 4.3.2  Production Management-II

Max.Marks:80
Times: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit 1  Planning for Component Manufacture; work order documents and their use,
Unit 2  Store organisation and control, Machine loading and program.
Unit 3  Data processing , operation research,
Unit-4  Network Analysis, Manufacturing system

Suggested Reading

Majumdar, ramanuj: Product Management in India, Prentice Hall, New Delhi.
Moise, S: Successful Product Management, Kogan page, New York.
M.Com- Final-IVth Semester w.e.f session 2013-14
Paper – III  MC- 4.3.3  Project Planning and Control-II

Max.Marks: 80
Times: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs


Unit-3 Project appraisal: Qualitative, Strategic Aspects and Organisational considerations. Project Management for project implementation (including Network techniques)


Suggested Readings

Chandra, Prasanna: project Preparation, Appraisal and Implementation, Tata McGraw Hill, Delhi.
I.D.B.I: Manual of Industrial project analysis in Developing countries.
Pitale, R.L: Project appraisal Techniques, Oxford and IBH.
M.Com- Final-IVth Semester w.e.f session 2013-14
Paper – IV MC - 4.3.4 Corporate Legal Framework-II

Max.Marks:80
Times: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs
Unit-I
The Negotiable Instrument Act, 1881: Definitions, Types, Negotiation holder and holder in due course, Payment in due course, Endorsement and crossing of cheque.

Unit-II

Unit-III
Restrictive and Unfair Trade Practice, Consumer Protection Act.

Unit-IV

Suggested Readings
8. Taxman’s Mercantile Law, 1997
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1 Development Banks: Concept, objectives, and functions of development banks; Operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI, NABARD; State Development Banks, State Financial Corporations.

Unit-2 Insurance Sector: Objectives, role, investment practices of LIC and GIC; Insurance Regulatory and Development authority- role and functions.

Unit-3 Unit Trust of India: Objectives, functions and various schemes of UTI; Role of UTI in industrial finance. Mutual Funds: Concept, performance appraisal, and regulation of mutual funds (with special to reference to SEBI guidelines); designing and marketing of mutual funds schemes; Latest mutual fund schemes in India- an overview.

Unit-4 Non-Banking Financial Institutions: Concept and role of non-banking financial institutions; Source of Finance; Functions of non-banking financial institutions; Investment polices of non-banking financial institutions in India. Merchant Banking: Concept, functions and growth; Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India.

SUGGESTED READINGS

Avdhani: Investment and securities markets in India, Himalaya Publications, Delhi.
Ghosh, D: Banking Policy In India, Alied Publications, Delhi.
Reserve Bank of India, Various Reports, RBI Publications, Mumbai.
The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Course Inputs**

**Unit-1**  
Financial Leverage and capital structure as applicable to small companies; Profit planning, Break even analysis and operating leverage in the context of small business.

**Unit-2**  
Sources of Financing Small Business: Various types of financial requirements in small business - short term capital, intermediate financing, long term financing, instruments of financing,

**Unit-3**  
Different requirements of small business – Procedural and legal aspects, selection of an appropriate financing – Mix – Important considerations.

**Unit-4**  
Going Public: Recent trends, Inherent problems in going public, Reasons for going public, Pre-requisites for going public, Legal requirements, Financial Implications.

**SUGGESTED READINGS**

M.Com- Final-IVth Semester w.e.f session 2013-14

Paper – VII MC 4.1.7 E-Commerce-II

Max.Marks:80
Times: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1

Unit-2
Concept and Definition of E-Retailing: History of E-Retailing; Different Models of E-Retailing; B2B and B2C Model of E-Commerce; B2C as a Model for Web based Information System in E-retailing; Key Technologies of B2C Model in E-Retailing-EPOS System. Functions of an EPOS System. Methods of payment in E-Retailing; Securing the online payment system; Technological and Non-Technological measure for securing Online payment;

Unit-3

Unit-4
Management Information System (MIS); Concept of MIS; Elements of MIS; Computerized MIS; Characteristics of MIS; Approaches of MIS Development; Importance of MIS; MIS and Decision Support System; Difference between DPS and MIS; MIS and Information Resource Management, Executive Information & Decision Support Systems; Artificial intelligence and expert systems; Role of Multi-Media;

Suggested reading: (1) Introduction to Information system, ALEXIS LEON
(2) E-business and E-Commerce Mgt, Dave Chaffey
(3) E-Business,
Group-IV

M.Com- Final-IVth Semester w.e.f session 2013-14

Paper – I  MC - 4.4.1  Foreign Trade Policy, Procedure and Documentation-II

Max.Marks:80
Times: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1 Documentation Framework: Export-import controls and policy; Types and characteristics of documents; export contract Inco terms; Processing of export order.

Unit-2 Export Financing Methods and Terms of Payment: Methods of payment, Negotiations of export bills; Documentary credit and collection; Pre and post shipment export credit; Bank guarantees; Foreign exchange regulations and formalities.

Unit-3 Cargo, credit and exchange risks: Marine insurance; Procedures and documentation for cargo loss claims; ECGC schemes for risk converge and procedure for filling claims; Institutions for credit, pre and post shipment. Quality Control and Pre-shipment Inspection: Process and procedures; Excise and customs clearance-regulations, procedures and documentation.

Unit-4 Planning and Methods of Procurement for Exports: Procedure for procurement through imports; Import financing customs clearance of imports; Managing risks involved in importing Transit - risk, credit risk and exchange risk.

SUGGESTED READINGS
2. Economic survey: Ministry of Finance, Govt of India, various issues.
3. Import and Export Policy: Ministry of Commerce, various issues./
5. Export – Import Policy: Ministry of Commerce, Govt. of India.
M.Com- Final-IVth Semester w.e.f session 2013-14

Paper – II  MC - 4.4.2 International Finance-II

Max.Marks:80
Times: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs


Unit-2 Managing the Multinational Financial System: Inter company fund-flow mechanisms, designing a global remittance policy, transfer-pricing and tax evasion.

Unit-3 Foreign Investment Analysis: International Portfolio Investment, Corporate Strategy and Foreign Direct Investment, Capital Budgeting for multinational corporation,

Unit-4 The Cost of Capital for foreign-investment; International Banking Trends and Strategies, and the International Debt Crisis and Country risk-analysis.

SUGGESTED READINGS

   Buckley, Adrian, Multinational Finance, Prentice Hall, New Delhi.
6. The Economic Times
M.Com- Final-IVth Semester w.e.f session 2013-14

Paper – III MC - 4.4.3 International Marketing-II

Max.Marks:80
Times: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-I Pricing Decisions: Environmental influences on pricing decisions; International pricing policies and strategies.

Unit-2 Promotion Decisions: Complexities and issues; International advertising, personal selling, sales promotion and public relations. Distribution Channels and Logistics: Functions and types of channels; Channel; selection decisions; Selection of foreign distributors\agents and managing relations with them; International logistics decisions

Unit-3 International Marketing Planning, Organising and Control: Issues in international marketing planning; International marketing information system; Organising and controlling; International marketing operations.

Unit-4 Emerging Issues and developments in international marketing: Ethical and social issues; International marketing of services; Information technology and international marketing; Impact of globalisation;

SUGGESTED READINGS;
Jain, S.C: International Marketing, CBS Publications, New Delhi.
M.Com- Final-IVth Semester w.e.f session 2013-14
Paper – IV MC - 4.4.4 International Business Laws and Taxation-II

Max.Marks:80
Times: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-I
International investments: significance of foreign investment trade and investment, Types of foreign investments, Factors affecting international investment, Dispersion of FDI; Portfolio investment cross border mergers and acquisitions.

Unit-II
Regulatory framework relating to Electronic commerce, International Business taxation and treaties.

Unit-III
Multinational corporations: meaning, organizational models MNCs and international trade, merits of MNCs, Demerits, perspectives, code of conduct, Multinationals in India.

Unit-IV
Indian laws and Regulations governing international transactions: Foreign Exchange Management Act (FEMA) objectives, holding of foreign exchange etc. Export of goods and services, realisation and repatriation of foreign exchange.

Suggested Readings:
2. GATT/WTO, various publications.
3. Handbook of Import-Export Procedure: Govt. of India.
4. Journal of world trade law
M.Com- Final-IVth Semester w.e.f session 2013-14

Paper – V  MC - 4.2.3  International Business Environment-II

Max.Marks:80
Times: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1  Global Competitiveness: Indicators of competitiveness; Competitive advantage of nations, Technology and Global competitiveness; Sources of Technological dynamics; Impact of Globalization and technology.

Unit-2  International Monetary System: Pre-Bretton Woods Period: The Blal-System; Breale Down of Blal-System; emergence of Managed Floating; European Monetary System; European currency Unit (ECU); and Euro, International Banking, Eurocurrency Market.
Unit-3  Foreign Exchange Market: Types of Exchange Rates,. Participation in Foireign Exchange Market, types of foreign Exchange Market, ER Quotas. Determination of Foreign Exchange Rates; Futures, Options and Swap-Operations, Arbitrage, convertibility of Rupee. ER-Arrangements in India.


References :

1 Bhattacharya, B :Going International Response Strategies for Indian Sector, Wheeler Pub. Co., New Delhi
3 Buckley, Ardin : The Essence of International Money, Prentice Hall, New Delhi.
M.Com- Final-IVth Semester w.e.f session 2013-14

Paper – IV MC - 4.4.6 Operation Research - II

Max.Marks:80
Times: 3 Hrs

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs
Unit-1 Waiting Line Models: Waiters and services; Mathematical distribution of queues; Basic models of queuing theory and applications.
Unit-2 Inventory Control: Deterministic models and probabilistic models. Game Theory: Zero sum game; Pure and mix strategies; Criteria of sharing strategies.
Unit-3 Simulation: Application of simulation techniques; Monte-Carlo approach.
Net-Work Analysis: Introduction to PERT and CPM; Application areas of PERT and CPM.

SUGGESTED READINGS
Sharma SC, Sehenoy GV, Srivastava VK: Quantitative Techniques for Managerial Decision Makiong; Wiley Western Ltd., New Delhi.
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Course Inputs

Unit-1

Unit-2
Methods of payment in E-Retailing; Securing the online payment system; Technological and Non-Technological measure for securing On-line payment;

Unit-3

Unit-4
Management Information System (MIS); Concept of MIS; Elements of MIS; Computerized MIS; Characteristics of MIS; Approaches of MIS Development; Importance of MIS; MIS and Decision Support System; Difference between DPS and MIS; MIS and Information Resource Management, Executive Information & Decision Support Systems; Artificial intelligence and expert systems; Role of Multi-Media;

Suggested reading: (1) Introduction to Information system, ALEXIS LEON
(2) E-business and E-Commerce Mgt, Dave Chaffey
(3) E-Business,