M.Com .First semester

Marks : 80

Section A (Theory)

1. **Accounting standards**: Indian Accounting standards, International Accounting standards - 5 periods

2. a. Computer Software Accounting
      Statutory Reports Corporate Governance. - 5 periods

3. **New Trends in Accounting**:- - 5 Periods
   a. Inflation Accounting
   b. Human Resources Accounting
   c. Social Accounting
   d. Lease Financing

Section B (Illustrations / Problems)

4. **Hire Purchase Accounting** : - 15 periods
   a. Re-possission ; Partial Re-possission and Complete Re-possission
   b. Hire Purchase stock and Debtors Method

5. **Fire insurance Claims** – (Poor Selling Live Goods ) Including Loss of Profit Policies. - 15 periods

6. Internal and External reconstruction, Amalgamation and Absorption of the companies. - 15 periods

7. **Valuations of Goodwill and shares** – Including preference and Bonus shares. - 15 periods

Accounts of Holding companies (Including rights issue and Bonus Issue of Shares, Inter owing

List of Reference Books for Advanced Financial Accounting:-

1) Gupta R. L. – Advanced Financial Accounting – S. Chand & Sons

2) Kumar, Anil S. – Advanced Financial Accounting – Himalaya Publication House

3) Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi)

4) Jain and Narang : Advanced Accounts (Kalyani Publishers, Ludhiana)

6) R. K..Lele and Jawaharlal : Accounting Theory (Himalaya Publishers)

7) Dr. L. S. Porwal : Accounting Theory (Tata McGraw Hill)


9) Dr. S. N. Maheshwari : Corporate Accounting (Vikas Publishing House Pvt. Lit. New Delhi)

10) Dr. Ashok Sehgal& Dr. Deepak Sehgal : Advanced Accounting (Taxmann, New Delhi)

**Paper Pattern :First Semester**

**C- 11 :Paper-I : Advanced Financial Accounting**

Time –Three Hours  
Marks – 80

N.B. 1) All question carry equal marks  
2) Solve any Five question minimum one question should be from each section

**Section ‘A’ (Theory)**

1) Theory ......................................................................................................................... 16 Marks

2) Theory ......................................................................................................................... 16 Marks

3) Theory ......................................................................................................................... 16 Marks

**Section ‘B’ (Problem)**

4) Problem ....................................................................................................................... 16 Marks

5) Problem ....................................................................................................................... 16 Marks

6) Problem ....................................................................................................................... 16 Marks

7) Problem ....................................................................................................................... 16 Marks

8) Problem ....................................................................................................................... 16 Marks
C-12 : PAPER II: Indian Financial System

Unit I: Components of formal financial system - Structure & Functions of Financial system, Nature and role of financial institutions and financial markets, financial system and economic growth, Pre and post reform scenario in financial system. Money Markets - Overview of money markets, functions & operations, instruments, Treasury Bills and types, Commercial papers, Commercial bills, Call money market, Money market intermediaries, Money markets and monetary policies in India.

Unit II: Banking - Definition, creation of money, Present structure of commercial banking system in India, Brief history; functions, Forms of banking Managerial functions in banks. Management of deposits and Advances, Lending practices, types of advances, principles of sound bank lending, preparation of reports, Limits of credit, bank investments, Liquidity and profitability, government securities, Management of Bank Finance - Bank Accounts, Records, Reports, Statement of advances, Evaluation of loan applications, ALM and NPA Management. Fee based Vs. Fund based services, Types of fee based services offered, merchant banking services. Role of Technology in Banking services Innovation.


BOOKS RECOMMENDED
1. Principles of Bank Management by Vasant Desai, Himalaya Publishing house
2. Insurance & Risk Management, Dr. P. K. Gupta, Himalaya Publishing House
3. Indian Financial System by Bharti V. Pathak, Pearson education
Pattern of Question Paper

Subjects: C-12 : Indian financial system, Paper - II

Time : 3 hrs] [ Max.Marks : 80

N.B. (i) All questions carry equal marks (16 Marks each)

(i) Attempt all questions

Q. 1. A) - Unit I 8 Marks.
    B) - Unit I 8 Marks.
    OR
    C) - Unit I 16 Marks.

Q. 2. A) - Unit II 8 Marks.
    B) - Unit II 8 Marks.
    OR
    C) - Unit II 16 Marks.

Q. 3. A) - Unit III 8 Marks.
    B) - Unit III 8 Marks.
    OR
    C) - Unit III 16 Marks.

Q. 4. A) - Unit IV 8 Marks.
    B) - Unit IV 8 Marks.
    OR
    C) - Unit IV 16 Marks.

Q.5. A) - Unit V 8 Marks.
    B) - Unit V 8 Marks.
    OR
    C) - Unit V 16 Marks.
C-13 : PAPER-III: MANAGERIAL ECONOMICS


Unit – II  Demand Analysis – Theories in Demand, Derivation of demand, types, Environment influencing demand. Elasticity of Demand – Concept, meaning, types, measurement, influencing factors importance. Advertising or promotional Elasticity.
Demand forecasting – Meaning, definition, types, Determinants, Methods, importance, criteria, Advantages, Limitations. Demand fore-casting for new products, Demand Estimation for consurable durables and non-consurable durables.

Unit III – Production – Concept, meaning, definition features, functions of production Functions Law of variable proportions, Production with two variable inputs.
Revenue - Concepts, definition, types-Total, Average, Marginal and relationship with AR and MR


Unit V – Business Cycle– Concept, Definition, features, types, phases of Business cycle – cobweb, Hick’s Samuelson Theories of Trade cycle. Controls of Business cycle. Inflation – Deflation, - Concept, Meaning causes, economic effects on production distribution and employment, remedies demand full v/s cost push Inflation. Monetary and fiscal policies objectives, role and impact on economic development, Concept of sustainable development, consumption and its inclusive growth.

References Books Recommended
1. Managerial Economics - D. M. Mithani Himalaya Publicity House
4. Managerial Economics - Dwivedi S.N.V. Vikas Publication House
5. Managerial Economics - Cauvery R. Sultan Chand, New Delhi
6. Managerial Economics - Baya Michael R.
7. Science Sustainability
and National Resurgence - M.M. Joshi, Centre for Policy studies, chennai
10. Managerial Economics - Dean Joek Prentice Hall of India

C-14 : Paper –IV : Marketing Management

Unit-I – Nature and Scope of Marketing : Different philosophies of marketing, various demand states and marketing tasks, Corporate Orientations towards the market place. The Marketing Environment and Environment Scanning.

Unit-II – Marketing Information System and Marketing Research : Understanding consumer and industrial markets, Market segmentation, Targeting and positioning.


Unit-IV – Promotion Decisions : Promotion mix, advertising, sales promotion, public relation personal selling; Channel management – selection, emergence of new channels.

Unit-V – Vertical Marketing Implementation and Systems : Organizing and implementing marketing in the organization; Evaluation and control of marketing efforts; New issues in marketing – Globalization, Consumerism, Green marketing.

Suggested Readings:

Question Paper Pattern

C-14 : Paper – IV : Marketing Management

Time – Three Hours

Maximum Marks - 80

Note : 1) All Questions are compulsory

2) All Questions carry equal marks.

Question No. 1 – a) On unit I 16 Marks

OR

b) As above

Question No. 2 – a) On unit II 16 Marks

OR

b) As above

Question No. 3 – a) On unit III 16 Marks

OR

b) As above

Question No. 4 – a) On unit IV 16 Marks

OR

b) As above

Question No. 5 – a) On Unit V 16 Marks

OR

b) As above
M.COM SEMESTER II

C-21 : Paper – I : Research Methodology

Unit I: Introduction - Meaning, Objectives and Types of research, Research Approach, Motivation of research, Research Process, research plan & design, Relevance & scope of research in commerce. Significance of Research, Features of good research, Use of advanced technology in Research, Major problems in Research process.


Unit III: Collection and Processing data - Methods of data collection - Primary data – questionnaire, interviews, observation; Collection of secondary data; Use of computer and Information technology in data collection, Field work, Survey plan, survey Errors, Data coding; Editing and Tabulation. Analysis of data, Tools of Analysis.

Unit IV: Testing of hypothesis – Concept of hypothesis, Characteristics of hypothesis, Hypotheses formulation, Procedure for hypothesis testing; Use of statistical techniques for testing of hypothesis. Interpretation of data - Techniques of Interpretation.


BOOKS RECOMMENDED:
1. Zikmund : Business Research Methods, (Thomson Learning Books)
6. P. Madan, Paliwal: Research Methodology, Global vision pub
7. B Kothari, Research Methodology, ADB pub
Pattern of Question Paper

Subject: C-21 : Research methodology : Paper - I

Time : 3 hrs] [ Max.Marks : 80

N.B. (i) All questions carry equal marks (16 Marks each)

(i) Attempt all questions

Q. 1. A) - Unit I 8 Marks.
    B) - Unit I 8 Marks.
    OR
    C) - Unit I 16 Marks.

Q. 2. A) - Unit II 8 Marks.
    B) - Unit II 8 Marks.
    OR
    C) - Unit II 16 Marks.

Q. 3. A) - Unit III 8 Marks.
    B) - Unit III 8 Marks.
    OR
    C) - Unit III 16 Marks.

Q. 4. A) - Unit IV 8 Marks.
    B) - Unit IV 8 Marks.
    OR
    C) - Unit IV 16 Marks.

Q. 5. A) - Unit V 8 Marks.
    B) - Unit V 8 Marks.
    OR
    C) - Unit V 16 Marks.

Section A (Theory)

**Methods of Cost** :- Meaning importance, object scope and limitations of cost accounting. Elements of Cost account. Difference between Cost and Financial account and difference between cost and management accounting.  **6 Periods**

1) **Cost Audit** : - Statutory Cost Audit, Types, Advantages, Cost Audit in India, Cost Audit Rules, Role of Cost Auditor. **- 4 periods**

2) **Cost Control, Cost Reduction, Control System and Reporting** : - Role of Cost Accountant Value analysis, Cost reduction, Control System and Control report. **-5 periods**

Section B (Problem)

3) Machine Hour Rate and Labour Hour Rate  **- 15 periods**

4) Process Accounts : - Abnormal loss and Abnormal gain, Joint Product, equivalent Unit production and inter process profit. **15 periods**

5) Variance analysis : - Material, Labour and Overhead Variances  **- 15 periods**

6) Contract Costing : Profit on Complete and incomplete contract, contract running for more than one year, two to three contracts running simultaneously, contract near to completion.**- 15 periods**

7) Operating Costing : Transports, Hospitals, Powerhouse costing & Hotel costing . **- 15 periods**
List of Books Recommended For Study of Advanced Cost Accounting -

2. S. N Maheshwari : Cost Accounting Theory and problems – ShriMahavir Book Depot, New Delhi
3. V.K. Saxena : Cost Accounting Text Book- Sultan Chand and Sons New Delhi
4. S.P. Iyenger : Cost Accounting Principles and Practice – Sultan Chand and Sons, New Delhi
6. R. S. N. Pallai, V Bhagavathi – Cost Accounting – S. Chand, New Delhi
7. B. S. Khanna, I. M. Pandey, G. K. Ahuja, Batra : Cost Accounting – S. Chand, New Delhi
8. S. M. Shukla : Cost Accounts (Hindi)
9. I. G. Gupta and Trivedi : Cost Accounts (Hindi)
10. Nigam R. S. – Advanced Cost Accounting, S. Chand & Company
Paper Pattern of Paper-II:

C-22 : Advanced Cost Accounting

Time – Three Hours  
Marks – 80

N.B. 1) All question carry equal marks

2) Solve any Five question minimum one question should be from each section

Section ‘A’ (Theory)

1) Theory ...................................................................................................................... 16 Marks

2) Theory ..................................................................................................................... 16 Marks

3) Theory ..................................................................................................................... 16 Marks

Section ‘B’ (Problem)

4) Problem .................................................................................................................... 16 Marks

5) Problem .................................................................................................................... 16 Marks

6) Problem .................................................................................................................... 16 Marks

7) Problem .................................................................................................................... 16 Marks

8) Problem .................................................................................................................... 16 Marks
C-23: Paper-III :Co-Operation and Rural Development

Unit – I  Co-operation
1. Meaning, Definition, Characteristics objectives, scope, importance of co-operation.

Unit – II  Co-operative Societies & Banks
Objectives membership, sources of capital generation, structure, functions, Qualitative and Quantitative measures of credit control, monetary policy in rural finance in respect of following societies and Banks :-
Co-Operative Audit – Membership objects, kinds of audit, chief duties of superviory staff, weakness in supervision. Audit department Admistrative. Structure set up of Role & Functions of auditor Role & function of Registrar power &Detelation power of Registrar. Defect in audit system. Adult staff Need for Modern Management Co-operative societies.

Unit – III  Rural Development

Unit – IV  Rural entrepreneurship
Rural Unemployment in India – Meaning and concept, Characteristics and incidence of Rural unemployment – Measures needed for employment generation.

**Unit -V - Rural Development and Plan :-**

Agriculture & Rural Development Plans in recent Years.

**Special Schemes and Programme** – Nature, Scope, Salient Feature Progress, Target, Achievement, Problems, Strengthening, Nomination Evaluation and measures needed Limitation of following Special Schemes Programme for Employment Generation programme:-

- Crash scheme for Rural Employment.
- Antyoday 9 – EGS – Food for work programme.
- Rural Landless Employment Guarantee Programme.
- Integrated Rural Development Programme.
- Swaranjayanti Gram SwarozgarYojana(SGSY)
- Training Rural Youth for Self – Employment.
- Tribal Development Programmes.
- Development of women and children in Rural Areas (DWCRA)/Schemes &Programme
- National Rural Labour Mission (NRLM)

**Rural Artisans:-**

Rights, conditions, problems and suggestions to improve of rural artisans.

**Rural Migration:-**

Nature Adverse effects of rural migration measures needed for rural migration.

**RECOMMENDED BOOKS:**

4. Desai, Vasant - Rural Development in India Mumbai : Himalaya publishing House, 2005
7. Dr. I. SatyaSudaram - Rural Development Himalaya Publication.
Question Paper Pattern

C-23 : Paper-III : Co-Operation and Rural Development

Time – Three Hours                    Maximum Marks - 80

Note : 1) All Question are compulsory
        2) All Questions carry equal marks.

Question No. 1 – a) On unit I 16 Marks
        OR
        b) As above

Question No. 2 – a) On unit II 16 Marks
        OR
        b) As above

Question No. 3 – a) On unit III 16 Marks
        OR
        b) As above

Question No. 4 – a) On unit IV 16 Marks
        OR
        b) As above

Question No. 5 – a) On Unit V 16 Marks
        OR
        b) As above


Unit-III-Promotions and Transfers: Concept, objectives of promotions and transfers. Distinguishing features of promotions, transfers & up gradation. advantages & significance to organization & employees, promotions & transfers vis-à-vis productivity & efficiency. Job operator & process policies & case studies.


Unit-V- Employee Remuneration and Wage Legislation: Principles and objectives of wage and salary administration employee compensation, rewards, incentives and fringe benefits. Wage level and wage structure. Concept and significance of employee welfare and social security measures. Statutory and voluntary welfare measures in the organization.

Suggested Readings

Question Paper Pattern


Time – Three Hours

Maximum Marks - 80

Note : 1) All Question are compulsory
2) All Questions carry equal marks.

Question No. 1 – a) On unit I 16 Marks

OR

b) As above

Question No. 2 – a) On unit II 16 Marks

OR

b) As above

Question No. 3 – a) On unit III 16 Marks

OR

b) As above

Question No. 4 – a) On unit IV 16 Marks

OR

b) As above

Question No. 5 – a) On Unit V 16 Marks

OR

b) As above
M. Com. Third Semester
C-31: Paper – I: Advanced Management Accounting
Marks – 80

Section A (Theory)

1. Meaning, objective, Functions, Importance of Management Accounting as tool of
   managements accounting.
   Management Accountant Position - Role and Responsibilities.
   - 5 periods

2. Preparations of Financial Statements, interpretations and analysis. Role of Accountant
   towards preparations and analysis of Financial statements.
   Budgetory Controls:- Meaning, advantages & Uses.
   - 7 periods

3. Managements Information System :- Anatomy of MIS, Characteristics, Implementation of
   MIS and Limitations.
   Managements Audit : Concept, Scope and Object of Management Audit.
   - 6 periods

Section B (Illustrations/Problem )

4. Marginal Costing and its application in decision making. Break Even Analysis
   - 12 periods

5. Ratio Analysis (Including Interpretation)
   - 15 periods

6. Fund Flow Analysis
   - 15 Periods

7. Cash Flow Analysis
   - 15 periods

8. Budgets :- Preparation of Cash, Flexible and Capital Budgets
   - 15 periods

List of Books Recommended For Study of Advanced Management Accounting -

2. Agrawal N. K. – Managements Accounting – Galgotia Publication
3. Wilson M. – Managements Accountings – Himalaya Publication
4. Singh, Jagwant - Managements Accountings – KitabMahal
5. Rathnam P. V. - Managements Accountings – KitabMahal
7. Patkar M. G. - Managements Accountings – Fabke Publication
8. Agrawal M. R. - Managements Accountings – Garima Publication

**Paper Pattern**

**C- 32 :Advanced Management Accounting**

**Time : 3 Hours**

**Marks : 80**

N.B. 1) All question carry equal marks
2) Solve any Five question minimum one question should be from each section

**Section ‘A’ (Theory)**

1) Theory ............................................................................................................. 16 Marks
2) Theory ............................................................................................................. 16 Marks
3) Theory ............................................................................................................. 16 Marks

**Section ‘B’ (Problem)**

4) Problem ............................................................................................................. 16 Marks
5) Problem ............................................................................................................. 16 Marks
6) Problem ............................................................................................................. 16 Marks
7) Problem ............................................................................................................. 16 Marks
8) Problem ............................................................................................................. 16 Marks
C- 32 : PAPER – II : Tax Procedure and Practice

Objectives

1. To provide understanding of direct and indirect Taxes and their application to different business situations.
2. To understand basic terms and principles of service tax.
3. To understand basic concept of VAT.

Income tax Act – 1961

Unit-I
ii. Income from Business and Profession
   Income from capital gain (Practical problems)

Unit-II
i. Deduction U/s 80
   U/s 80C, 80CCF, 80D, 800DD, 80DDB, 80E, 80U.
ii. Deduction of tax at sources (T.D.S.)
   Collection of tax at sources (T.C.S.)
   Advance payment of tax, interest and penalties.

Unit-III
i. Provision for filling of return of Income (including forms of return) sec-139(1),(5)
ii. Tax Planning :- Meaning of tax planning and management tax evasion and tax avoidance nature and scope of tax planning and management in the corporate sector.

Service Tax and VAT

Unit-IV
i. Introduction to service tax, Basic terms, CENVAT credit related to service tax.
ii. Provision related to following taxable services and computation of tax liability.
   A) Courier
   B) Construction Services
   C) Event Management Services
   D) Advertising agency services
   E) Architect’s services

Unit-V
i. Basic concept of VAT, objectives and scope of VAT, merits and demerits of VAT.
   Brief overview of state level VAT in India.
ii. Registration procedure and rules of VAT. Audit section 22 and 61.
   Penalty and Interest.
Books Recommended

2. Singhania V.K. :- Direct taxes :- Law and Practice, Taxman’s publication, Delhi.
5. Goyal Dr. S.P. :- Direct tax planning & Management
6. Datey V.S. :- Indirect taxes Law and practice, Taxman, New Delhi, customs and excise law Time :- various issues.
7. Sonegaonkar Dr. Shripad, Sontakke Dr. Ravindra, Patil Dr. Milind :- Auditing and Income tax – Himalaya publishing House, Nagpur.
8. Upgade Dr. V. and Shende Dr. A.K. :- Direct taxes – Anuradha publication, Nagpur.
Pattern of Question Paper for

Subject:-C- 32 : Tax procedure and practice:   Paper –II,

Time : 3 hrs]   [ Max.Marks : 80

N.B. (i) All questions carry equal marks (16 Marks each)
(ii) Attempt all questions

Q.1.  A) Theory
      B) Theory
      Or
      C) Problem
      D) Problem

Q.2.  A) Problem
      Or
      B) Problem

Q.3.  A) Theory
      Or
      B) Theory

Q.4.  A) Theory
      Or
      B) Problem

Q.5.  A) Theory
      Or
      B) Theory
C-33 : PAPER III : COMPUTER APPLICATION IN COMMERCE

1. Computer Hardware: - computer system as information processing system, types of computer systems, Block diagram of computer, CPU, input devices, output devices, storage devices, configuration of hardware devices, CPU, RAM, ROM and secondary storage devices, other peripherals used with PC; Factors influencing PC performance; PC as a virtual office. Virus, types of viruses, antivirus utilities.

2. Computer Software : Operating Systems, System Software needs, Types of Operating System Batch processing, Real time processing, Multitasking, Multiprogramming, Multiprocessing, application software’s, programming languages; features of DOS; Windows operating system, print manager, control panel & settings. Types of file organization, types of files.

3. Networking:– Network topology, Local Area Networks (LAN) and Wide Area Networks (WAN); E-mail; internet technologies, access devices, concept of a world wide web and internet browser; search engines. Internet Services and Applications, Web Services, E-Learning, Web Information Systems. Web Based Software, Agent-Oriented Computing, E-Business, E-Governance, M-Commerce.

4. Introduction to MS-Office- 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. 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. Power-Point – Basics, creating presentations the easy way; working with graphics in Power Point; Show time, sound effects and animation effects.

5. Introduction to E-Commerce – Meaning and concept; Historical Development, Electronic commerce versus traditional commerce; Media convergence; E-commerce and E-business; Channels of E-commerce; Business application of E-Commerce; Need of E-commerce, E-commerce as an electronic trading system- special features. Multi-Media - Concept and role of multimedia; Multi-media technologies; digital video and customer communication; video conferencing and marketing.

BOOKS RECOMMENDED:

1. I.T. today (encyclopedia) by s. jaiswal (test book)
2. Computer today by donald senders
3. Computer fundamentals by p. k. sinha
4. Office automation by k.k.bajaj (macmilan)
5. Business on the net an introduction to the whats and hows of e-commerce by k. n. agarwala& others (macmilan)
6. Information technology by s.b. kishor (dasganuprakashan)
7. Computer Applications in Management – UshaDahiya,SapnaNagpal(Taxmann’s pub)
8. Information Technology - Dr. SushilaMadan (Taxmann’s)
Pattern of Question Paper

Subjects: C-33 : Paper –III : Computer application in commerce

Time: 3 hrs] [ Max.Marks : 80

N.B. (i) All questions carry equal marks (16 Marks each)

(i) Attempt all questions

Q. 1. A) - Unit I 8 Marks.
    B) - Unit I 8 Marks.
    OR
    C) - Unit I 16 Marks.

Q. 2. A) - Unit II 8 Marks.
    B) - Unit II 8 Marks.
    OR
    C) - Unit II 16 Marks.

Q. 3. A) - Unit III 8 Marks.
    B) - Unit III 8 Marks.
    OR
    C) - Unit III 16 Marks.

Q. 4. A) - Unit IV 8 Marks.
    B) - Unit IV 8 Marks.
    OR
    C) - Unit IV 16 Marks.

Q. 5. A) - Unit V 8 Marks.
    B) - Unit V 8 Marks.
    OR
    C) - Unit V 16 Marks.
C- 34 : PAPER-IV : SERVICE SECTOR MANAGEMENT

UNIT I
Introduction to Service Sector Management
Nature, Scope & Trends; Importance of service sector in current scenario; The concept of service, characteristics of services, classification of services. Forms of Service Sector and Their Management: Aviation Industry, Transportation Industry, Hospital Management, Housing and Construction, Hospitality, BPO, KPO Industry and their management and benefits to modern business. Importance of these service sectors in day to day life. Changing face of these service sectors with technological advancements.

UNIT II
IT and ITES sector
Overview of IT industry and its trends, role and importance of ITES, Innovations in IT. Important contributions of IT sector to services industry. Challenges and opportunity in ITES sector. Future of IT industry in India.

Banking and Insurance sector.
Importance of Banking and Insurance Industry in services sector, challenges and opportunities in financial sectors like banking, insurance and AMC’s. The users of Banking services, the behavioral profiles of users. Challenges faced by Insurance companies after LPG. Users of insurance services and their behavioral profiles, role of IRDA. Journey of financial service sector from PSU’s to Private companies.

UNIT III
Services Quality Management

UNIT IV
Distribution, Planning and managing service delivery
Challenges in distribution of services, advertising and sales promotion in service industry creating delivery systems in price, cyberspace and time. The physical evidence of the service space. Relationship Marketing. The nature of Service Consumption. Understanding customer’s needs and Expectations. Monitoring & measuring customer satisfaction.
UNIT V

Economies of service sector


Books Recommended:

1. Service Sector Management – Sanjay Patnakar – Himalaya

2. Managing Services – Christopher H. Lovelock

3. Total Quality Management: JE Ross


5. Services Marketing; Ravi Shankar


7. Strategic services Management; Boyle.

8. services marketing and Management: Balaji A.H. wheeler.
M.Com. Fourth Semester
C-41: Paper-I: Statistical Techniques

Marks - 80

Total No. of teaching days allotted to the first semester are 90 (i.e. 15 weeks) For the convenience No. of periods and chapters that may be covered are given below as guidelines.

Objective: The Objective of the Course is to make the students learn the applications of statistical tools and technique for decision making.

Section A (Theory)

1. Statistical decision: decision environment – Decision Making Under risk and certainty and utility theory. - 5 Periods
2. Statistical quality control: Causes Variations in quality characteristics types of quality controls charts, production controls acceptance sampling. - 5 Periods
3. Analysis of time series, components importance, measurement of trend, the graphical method semi average method and moving average method. - 5 Periods

Section B (Problem)

4. Correlation Analysis and Regression analysis - 15 Periods
5. Interpolation and Extrapolation: New torsi Method, Binomial method and Langrage’s method. - 15 Periods
6. Association of Attributes consistency of data, Two and three attributes analysis of Variances F test. - 15 Periods
8. Sampling and test of significance: Large and small samples, Test of significance: Chi square test ‘T’ test and Z test. - 15 periods

List of Reference Books:

1. Fundamentals of statistics: D. N. Elhance & Veena Elhance
7. Problem in statistics: Y. R. Mahajan – Pimpalapure Published Nagpur
Paper Pattern : Statistical Techniques

Time – Three Hours  
Marks – 80

N.B.  1) All question carry equal marks 
      2) Solve any Five question minimum one question should be from each section

Section ‘A’ (Theory)
1) Theory ............................................................................................................. 16 Marks
2) Theory ............................................................................................................. 16 Marks
3) Theory ............................................................................................................. 16 Marks

Section ‘B’ (Problem)
4) Problem ............................................................................................................. 16 Marks
5) Problem ............................................................................................................. 16 Marks
6) Problem ............................................................................................................. 16 Marks
7) Problem ............................................................................................................. 16 Marks
8) Problem ............................................................................................................. 16 Marks
Objectives: This Course develops ability to understand and scan business environment in order to analyse opportunities and take decisions under uncertainty.


Economic Environment of Business: Nature Significance and elements of economic Environment; Economic systems and Business Environment; gap Government policies Industrial policy, fiscal policy, monetary policy, Public Sector and Economic development; Development banks and relevance to Indian business; Economic reforms, liberalisation and structural adjustment programmes.

Unit – II - Demographic Environment: Population size, falling birth rate and changing age structure, migration and ethnic aspects.

Political and Legal Environment a Business: Critical elements of political environment; Government and business; changing dimensions of legal environment in India; MRTP Act, FEMA and licensing policy; Consumer Protection Act.

Socio-cultural Environment: Critical elements of political environment; Social institutions and systems; social values and attitudes; social groups; Middle class; Dualism in Indian Society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; social responsibility of business; consumerism in India.

Unit – III - International economic cooperation and agreements :- Regional economic integration: Types of Integration, theory of customs union, European Union, Indio-EU trade, the Euro, other regional groupings, economic integration. South –south co-operation SAARC;SAPTA; Indo-Lanka free trade agreement. International commodity agreements, quota agreements buffer stock agreements cartels; bilateral/multilateral contacts.GPS and GSTP.

International Economic Institutions :-International monetray fund, World Bank, World Trade Organisation. Objective, Functions, Role; guiding principles; lending programmes; international Development association; World Bank assistance to India; an evaluation of IMF-World Bank; international finance corporation. Asian Development Bank; UNCTAD; UNIDO; International Trade Center.

Unit – IV - International Trade and Investment Theories :-comparative cost theory; factor endowment theory; complementary trade theories-Stopper-Samuelson theorem;
Theory of Capital Movements; Market Imperfections Theory; Internalization Theory; Appropriability Theory; Location Specific Advantage Theory;

**Government Influence on Trade**: protectionism: tariff barriers; non-tariff barriers (NTBs); state trading; Exim Policy; regulation of foreign trade; export promotion; EPZs EOU, TPs & SEZs; export houses and trading houses; an evaluation.

**Trade in Merchandise**: Growth of international trade; distribution of global trade; composition of global trade; global trade and developing countries. Countertrade, Forms of countertrade; growth of countertrade; drawbacks. Trade in Services-Growing importance of services; major service traders; restrictions;

**UNIT - V - Globalization And International Investments**: - Meaning and dimensions, Features and factors favouringof Globalization, New markets; new actors; new rules and norms; new (faster and cheaper) tools of communication. Stages of Globalization, Essential Conditions for Globalization, Foreign Market Entry Strategies, Exporting; licensing and franchising, pros and cons of GloblizationSocial issues in International Business, Business ethics; Social Audlt, social responsibility of business; environmental issues, Types of Foreign Investment, Significance of Foreign Investment, FDI and production linkages; trade and investment. Factors Affecting International Investment Host Country economic determinants. Growth Dispersion of FDI, Cross-border the new policy; FII investments Euro/ADR issues, mergers and acquisition’s Foreign Investment by Indian companies.

**RECOMMENDED BOOKS:**
Question Paper Pattern

Paper-II: International Business Environment

Time – Three Hours

Maximum Marks - 80

Note: 1) All Questions are compulsory
   2) All Questions carry equal marks.

Question No. 1 – a) On unit I
                 16 Marks
                 OR

b) As above

Question No. 2 – a) On unit II
                 16 Marks
                 OR

b) As above

Question No. 3 – a) On unit III
                 16 Marks
                 OR

b) As above

Question No. 4 – a) On unit IV
                 16 Marks
                 OR

b) As above

Question No. 5 – a) On unit V
                 16 Marks
                 OR

b) As above
UNIT 1.

UNIT 2.

UNIT 3.
Entrepreneurship in India - Entrepreneurship Development in India: Issues and Opportunities, Small-Scale Sector in India, The NGO Factor in EDP-INDIA Corporate Social Responsibility (CSR): NGO’s in India, Social Responsibility of Entrepreneurs, CSR. Entrepreneurial behaviour, Socio-psychological factors influencing entrepreneurship development.

UNIT 4.

UNIT 5.
BOOKS RECOMMENDED

- Kuratko- Entrepreneurship – A Contemporary Approach, (Thomson Learning Books)
- Chary – Business Gurus speaks (Macmillan)
- S.S. Khanka – Entrepreneurial Development (S. Chand & Co.)
- Panda, ShibaCharan, Entrepreneurship Development, New Delhi, Anmol Publications. (Latest Editions)
- SIDBI Report on Small Scale Industries Sector (Latest Editions)
Question Paper Pattern

C - 43 : PAPER- III : ENTREPRENEURIAL DEVELOPMENT

Tmie – Three Hours  Maximum Marks - 80

Note : 1) All Question are compulsory

    2) All Questions carry equal marks.

Question No. 1 – a) On unit I  16 Marks

    OR

    b) As above

Question No. 2 – a) On unit II  16 Marks

    OR

    b) As above

Question No. 3 – a) On unit III  16 Marks

    OR

    b) As above

Question No. 4 – a) On unit IV  16 Marks

    OR

    b) As above

Question No. 5 – a) On Unit V  16 Marks

    OR

    b) As above