

To
Sri Sanjiv Kumar
OSD (Universities)
Raj Bhawan, Patna.

Date: 13/06/2018


Sub: Implementation of Choice Base Credit System (CBCS) in the year 2018-20

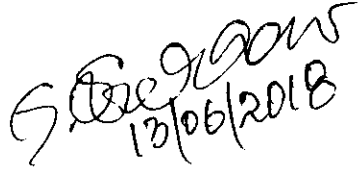
Sir

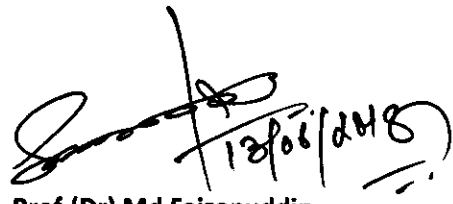
With reference to your letter No. BSU(regulation) -20/2018-1510/GS(I), dt. 05.06.2018, a meeting of the panel of experts in Commerce was held on 13.06.2018 at 10:30 am, to finalise the CBCS base curriculum of Master of Commerce (M.Com) degree and suggested some improvement in the syllabus in the light of Regulations . We hereby enclose the improved syllabus.

With regards !!!!

Yours sincerely,


Prof.(Dr.) B B L Das
Head, Dept. of Commerce
LNMU, Darbhanga


Prof (Dr) Jyoti Shekhar
Head, Dept. of Commerce
Patna University


Prof.(Dr) Md Faizanuddin
Dept. of Commerce,
VKS University, Ara

Description of Papers for M.Com. Degree in the Faculty of Commerce under CBCS for

Session : 2018-2020

Semester	Course/ Paper Code	Nature of Course/ Paper	Marks	Marks of CIA	Marks of ESE	Passing criterion	Qualifying Criterion
SEMESTER I	COMCC- 1	Management Concept	100	30	70	45% in CIA 45% in ESE	Marks decide class/ CGPA
	COMCC- 2	Statistical Analysis	100	30	70	45% in CIA 45% in ESE	Marks decide class/ CGPA
	COMCC- 3	Managerial Economics	100	30	70	45% in CIA 45% in ESE	Marks decide class/ CGPA
	COMCC- 4	Business Finance	100	30	70	45% in CIA 45% in ESE	Marks decide class/ CGPA
	AECC-1	Ability Enhancing Compulsory Elective	100	50	50	45% in CIA 45% in ESE	Qualifying
SEMESTER II	COMCC- 5	Human Resource Management	100	30	70	45% in CIA 45% in ESE	Marks decide class/ CGPA
	COMCC- 6	Marketing Management	100	30	70	45% in CIA 45% in ESE	Marks decide class/ CGPA
	COMCC- 7	Financial Management	100	30	70	45% in CIA 45% in ESE	Marks decide class/ CGPA
	COMCC- 8	Corporate Legal Framework	100	30	70	45% in CIA 45% in ESE	Marks decide class/ CGPA
	COMCC- 9	Management Accounting	100	30	70	45% in CIA 45% in ESE	Marks decide class/ CGPA
	AEC-1	Ability Enhancing Elective paper *	100	50	50	45% in CIA 45% in ESE	Qualifying
SEMESTER III	COMCC- 10	Entrepreneurship Development in India	100	30	70	45% in CIA 45% in ESE	Marks decide class/ CGPA
	COMCC- 11	Research Methodology	100	30	70	45% in CIA 45% in ESE	Marks decide class/ CGPA
	COMCC- 12	Corporate Direct Tax	100	30	70	45% in CIA 45% in ESE	Marks decide class/ CGPA
	COMCC- 13	Advance Accountancy	100	30	70	45% in CIA 45% in ESE	Marks decide class/ CGPA
	COMCC- 14	Security Analysis and Portfolio Management	100	30	70	45% in CIA 45% in ESE	Marks decide class/ CGPA
	AECC-2	Ability Enhancing Compulsory Course	100	50	50	45% in CIA 45% in ESE	Qualifying
SEMESTER IV	COMEC-1	Corporate Tax Planning and Management	100	Will be decided by the BOCS	Will be decided by the BOCS	45% in CIA 45% in ESE	Marks decide class/ CGPA
	COMEC-2	Advance Cost Accounting	100	Will be decided by the BOS	Will be decided by the BOS	45% in CIA 45% in ESE	Marks decide class/ CGPA
	DSE - 1	Discipline Specific Elective	100	30	70	45% in CIA 45% in ESE	Qualifying
	or GE-1	Generic Elective – may be unrelated to subject / across the faculty	100	30	70	45% in CIA 45% in ESE	Qualifying

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CURRICULUM UNDER CBCS FOR POST GRADUATE COMMERCE (M. COM.)

SEMESTER - I

Paper Code	Subject	Marks	Marks ESE+CIA	Cr. Hr. CR(I-P)	Passing Criteria	Learning Hours Minimum	Remarks
COMCC-1	Management Concept	100	70+30	5	45% IN CIA AND 45% IN ESE	50	
COMCC-2	Statistical Analysis	100	70+30	5	DO	50	
COMCC-3	Managerial Economics	100	70+30	5	DO	50	
COMCC-4	Business Finance	100	70+30	5	DO	50	
AECC-1	Environmental Sustainability and Swaksha Bharat Abhiyan Activities	100	50+50	3+2	Do	50	
	Total	500		25		250	

SEMESTER - II

Paper Code	Subject	Marks	Marks ESE-CIA	Cr. Hr. CR(I-P)	Passing Criteria	Learning Hours Minimum	Remarks
COMCC-5	Human Resource Management	100	70+30	5	45% IN CIA AND 45% IN ESE	50	
COMCC-6	Marketing Management	100	70+30	5	DO	50	
COMCC-7	Financial Management	100	70+30	5	DO	50	
COMCC-8	Corporate Legal Framework	100	70+30	5	DO	50	
COMCC-9	Management Accounting	100	70+30	5	Do	50	
AEC-1	*	100	50+50	5	Do	50	
		600		30		300	

SEMESTER - III

Paper Code	Subject	Marks	Marks ESE-CIA	Cr. Hr. CR(I-P)	Passing Criteria	Learning Hours Minimum	Remarks
COMCC-10	Entrepreneurship Development in India	100	70+30	5	45% IN CIA AND 45% IN ESE	50	
COMCC-11	Research Methodology	100	70+30	5	DO	50	
COMCC-12	Corporate Direct Tax	100	70+30	5	DO	50	
COMCC-13	Advanced Accountancy	100	70+30	5	DO	50	
COMCC-14	Security Analysis and Portfolio Management	100	70+30	5	Do	50	
AECC-2	Human Values +Gender Sensitization	100	50+50	3+2	Do	50	
		600		30		300	

* **BASKET OF AEC COURSE (Select any one)**

- | | |
|---|--|
| <ul style="list-style-type: none"> - Computers & IT skill - Web Designing - Financial Risk Management/ - Solid Waste Management/ - Mushroom Culture - Bio-fertilizer production/ | <ul style="list-style-type: none"> - Environmental Law - Tourism & hospitality Management - Life Skill & skill Development - Yoga studies etc |
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SEMESTER - IV

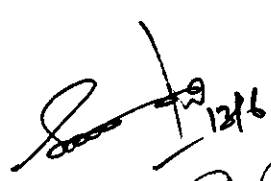
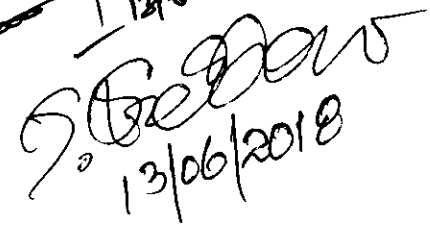

Paper Code	Subject	Marks	Marks ESE/CIA	Cr. Hr. CR(C:P)	Passing Criteria	Learning Hours Minimum	Remarks
Specialization -- Accounting and Finance							
COMEC-1	Corporate Tax Planning and Management	100	70+30	5	Do	50	
COMEC-2	Advance Cost Accounting	100	70+30	5	Do	50	
DSE-1 or GE-1	DSE-1 i.e. CC-5 of Other Discipline and GE-1 from the basket of GE Course **	100	50+50	5	Do	50	
	Total	300		15		150	

Specialization-Marketing							
COMEC-1	Services Marketing	100	70+30	5	Do	50	
COMEC-2	Retail Management	100	70+30	5	Do	50	
DSE-1 or GE-1	DSE-1 i.e. CC-5 of Other Discipline and GE-1 from the basket of GE Course **	100	50+50	5	Do	50	
	Total	300		15		150	

Specialization-Human Resource management							
COMEC-1	Industrial Relations in India	100	70+30	5	Do	50	
COMEC-2	Labour Welfare and Social Security	100	70+30	5	Do	50	
DSE-1 or GE-1	DSE-1 i.e. CC-5 of Other Discipline and GE-1 from the basket of GE Course **	100	50+50	5	Do	50	
	Total	300		15		150	

**** Basket of GE Courses**

- Music
- Dramatics
- Fine Arts
- Graphic Design
- Inclusive Policies
- Human rights
- Any courses run by the department

FIRST SEMESTER

(COMCC-1) MANAGEMENT CONCEPT

- Unit – I** **The Basics** : Concept, Nature, Scope, Significance, Levels, Delegation, Departmentation, Management by Objectives.
- Unit – II** **The Management Thought** : Taylor, Fayol, Mayo, Conceptual Framework and Critical Evaluation.
- Unit – III** **The Management Function** : Planning, Organizing, Staffing, Directing, Leading, Coordinating, Communicating and Control – An Introductory idea.
- Unit – IV** **The Functional Areas of Management** : Production, Finance, HRD and Marketing Function – A Brief Overview.
- Unit – V** **Management Information System** : Concept, Functional Information System and Their Role in Decision Making.

BOOKS RECOMMENDED :

1. Lallan Pd. & S.S. Gulshan : Management Principles & Practice –S.Chand, New Delhi.
2. J.L. Masic Essentials of Management, Prentice Hall Delhi.
3. Koontz, Harold & Other- Essentials of Management-Tata Mc Graw Hill, New Delhi.
4. Robbins, Stephen P.& Others-Management-Prentice Hall, New Delhi
5. Sharma & Surana- Prabandh, Sangathan Evam Vyavhar, Ramesh Book Depot, Jaipur

(COMCC-2) STATISTICAL ANALYSIS

- Unit – I** **Business Forecasting** – Types of Business Forecasting Techniques, Forecasting Methods.
- Unit II** **Correlation and Regression Analysis** : Meaning, Importance, Types of Correlation, Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation Regression Analysis – Concept, Importance, Difference between Correlation and Regression, Linear Simple Regression equations.
- Unit – III** **Probability Theory** : Concept of Probability, Probability Theory – Addition theory, Multiplication Theory and Baye's Law; Simple Cases related to these theories.
- Unit – IV** **Probability Distribution** : Concept, Normal Distribution, Binomial Distribution, and Poisson Distribution – Simple Cases.
- Unit – V** **Chi-Square Test** : Test of Independence and Test of Goodness of Fit.

BOOKS RECOMMENDED :

1. Hoonda, R.P. Statistics For Business And Economies, Macmillan. New Delhi.
2. Gupta,S.P. Statistical Method, Sultan Chand, New Delhi.
3. Asthana,B.N. Elements of Statistics, Chaitanya Pub. Home, Allahabad.
4. Elhance, D.N Fundamentals of Statistics Kitab Mahal. Allahabad.
5. S.P. Singh Statistics Theory And Practice, S. Chand, New Delhi.
6. Gupta BN- Statistics, Sahitya Bhawan Agra

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(COMCC-3) MANAGERIAL ECONOMICS

- Unit – I** **Introduction** : Nature and Scope of Managerial Economics, Role and Responsibilities of Managerial Economist.
- Unit – II** **Demand Analysis** : Individual and Market Demand Functions. Law of Demand, Determinants of Demand, Elasticity of Demand Meaning and Importance-Use of Elasticity in Managerial Decisions.
- Unit – III** **Pricing Theory** : Price Determination Under Different Market Conditions- Price Determination and Firms Equilibrium In Short Run And Long Run Under Perfect Competition and Monopoly.
- Unit – IV** **Pricing Policies & Practices** : Objectives of Pricing Policies, Pricing Methods and Policies.
- Unit – V** **Profit** : Nature And Measurement of Profit

BOOKS RECOMMENDED :

- | | | |
|----|----------------------|---|
| 1. | Chopra, O.P. | Managerial Economics –Tata Mac Graw Hill. Delhi. |
| 2. | Dean, Joel | Managerial Economics-N Prentice Hall Delhi. |
| 3. | Petersen, H& Others | Managerial Economics- Prentice Hall, Delhi. |
| 4. | Varshney& Maheshwari | Managerial Economics- Sultan Chand & Sons, New Delhi. |
| 5. | Dwivedi, D.N. | Managerial Economics, Vikas Pub. House, New Delhi. |

(COMCC-4) BUSINESS FINANCE

- Unit – I** **Introduction** : Definition, nature and Scope of Business Finance; Finance Function in Business; Traditional and Modern Views of Finance; Objectives of Financial Management – Profit Maximization Vs. Wealth maximization
- Unit – II** **Planning for Funds** : Financial Plan - Meaning and Basic Considerations; Factors Affecting Fixed Capital and Working Capital Requirements;
- Unit – III** **Capitalization** : Concept, Cost and Earnings Theories of Capitalization, Over – capitalization and Under Capitalization – their Causes, Effects and Remedies,
- Unit – IV** **Pattern of Capital Requirements** : Long - Term and Medium – Term Financing – Purpose, Sources and Instruments; Short Term Financing – Purpose, Sources and Instruments.
- Unit – V** **Raising of Funds** : Sources and Forms of External Financing with Special Reference to India; Underwriting of Capital Issues – Trends and Broad Features of underwriting in India.

BOOKS RECOMMENDED :

1. Pandey, I.M. – Financial Management, Vikas Publishing, Delhi.
2. Khan, M.Y. & Other - Financial Management, Tata McGraw, New Delhi.
3. Chandra, Prasanna – Financial Management, Tata McGraw, New Delhi.
4. Hampton, John – Financial Decision, Prentice Hall, New Delhi.
5. Kishore, Ravi M. – Financial Management, Taxmann, New Delhi.

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SECOND SEMESTER

(COMCC-5) HUMAN RESOURCE MANAGEMENT

- Unit – I** **Introduction** : Concept of Human and Humanity, Concept and Dimensions of Human Resource Management, Objectives and Significance.
- Unit – II** **Selection, Training and Development** : Man Power Planning, Sources of Recruitment, Selection Procedure, Training Methods, Development of H.R.
- Unit – III** **Employee Relations** : Concept and Importance of Departmental Relationship, Trade Union and Collective Bargaining, Social Responsibility of Trade Unions
- Unit – IV** **Human Resource Appraisal** : Concept and Significance, Criteria of Performance Appraisal.
- Unit – V** **Human Resource Accounting and Auditing** : Concept and Methods.

BOOKS RECOMMENDED :

1. G.K. Jha, Labour Problem in Public Sector. 1St Publication of LN Mithila University.
2. Subba Rao P, Personnel and Human Resource Management, HPH, Bombay.
3. Greer R.C. Strategic Human Resources Management, Pearson Publication
4. Aswathappa, K. Human Resource Management, TMH, New Delhi.
5. Carry Desslor, Human Resource Management, Prentice Hall India, New Delhi.
6. Monappa, A Q Saiyadain M - Personnel Mgt, TMH.

(COMCC-6) MARKETING MANAGEMENT

- Unit – I** **The Fundamentals** : Concept, Nature, Scope, Buyers' and Seller's market, Consumer and Industrial Markets, Market Segmentation.
- Unit – II** **Marketing Environment** : Micro and Macro Environment : the components and their role in making the marketing decisions.
- Unit – III** **Marketing Information System** : Concept, Sub-systems, Management of Inputs, Importance of MIS
- Unit – IV** **Consumer Behaviour** : Understanding Consumer Behaviour, Factors Influencing Consumer Behaviour.
- Unit – V** **Marketing Mix** : The Concept, The Sub-mixes of Marketing Mix :
Product – Concept, Product Life Cycle, product Innovation, Product Line, Packing and Packaging, Branding, product Development.
Promotion - Concept, Components Advertising, Publicity, Sales Promotion, Personnel Selling, Cause related and Sponsorship Marketing, Word of mouth Promotion
Pricing – Policy, Objectives, Strategies
Place – Levels of Distribution and Physical Distribution

BOOKS RECOMMENDED :

1. Kotlar Philip & Gary Armstrong – Principles of Marketing, Prentice Hall, New Delhi.
2. Ramaswamy, V. S. & Other – Marketing Management, MacMilan India, New Delhi.
3. Stanton Virhan, L. & Other - Fundamental of Marketing, MacGraw Hill, New York.
4. Still Richard R & Other – Sales Management Decision, Prentice Hall, New Delhi.
5. Srinivasan, R. – Case Study In Marketing, Prentice Hall New Delhi.
6. Jha And Singh – Marketing Management In Indian Perspective, Himalya Publishing House, Mumbai

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(COMCC-7) FINANCIAL MANAGEMENT

- Unit-I** **Financial Management** : Concept, Objectives and Significance.
- Unit-II** **Cost of Capital and Capital Budgeting** : Meaning and Significance of Cost of Capital; Computation of Cost of Debt; Preference Capital, Equity Capital and Retained Earnings; Combined (Weighted) Cost of Capital, Meaning and Significance of Capital Budgeting, Methods of Evaluating Investment Opportunities - Payback Period, Net Present Value, Internal Rate of Return.
- Unit-III** **Capital Structure**: Traditional Approach of Capital Structure; MM Hypothesis; Factors Affecting Capital Structure; Leverage – Operating Leverage, Financial Leverage, Combined Leverage, Measurement of Leverage.
- Unit-IV** **Management of Income**: Retained Earnings - A Source of Internal Financing, Concept and Types of Dividend; Determinants of Dividend Policy; Dividend Policy – Walter's Model and MM Hypothesis.
- Unit-V** **Management of Working Capital**: Meaning, Significance and Types of Working Capital; Sources of Working Capital, Determinants of Working Capital

BOOKS RECOMMENDED :

1. Pandey, I.M. – Financial Management, Vikas Publishing, Delhi.
2. Khan, M.Y. & Other - Financial Management, Tata McGraw, New Delhi.
3. Chandra, Prasanna – Financial Management, Tata McGraw, New Delhi.
4. Kishore, Ravi M. – Financial Management, Taxmann, New Delhi
5. Bhattacharya, H - Working capital Management: Prentice Hall, New Delhi

(COMCC-8) CORPORATE LEGAL FRAMEWORK

- Unit – I** **The Indian Companies Act, 2013** : Nature and Types of Companies, Memorandum and Articles of Association and Prospectus.
- Unit – II** **Share Capital** : Share and Share Capital, Membership and Transfer of Shares.
- Unit – III** **Meetings and Management** : Kinds of Meeting, Annual General Meeting and Board Meetings, Role and Responsibilities of Directors and Managing Director of a Company.
- Unit – IV** **Accounts and Audit** : Annual Accounts, Statutory Audit, Special Audit and Cost Audit, Corporate Social Responsibility
- Unit – V** **Other Legislations** : Introductory ideas of SEBI, FEMA, IRDA and Consumer Protection Act.

BOOKS RECOMMENDED :

1. Jain, Vinod – Student Guide to Companies Act, Taxmann, New Delhi
2. Majumdar and Kapoor – Company Law and Practice, Taxmann, New Delhi
3. Kapoor, N.D. – Company Law, Sultan Chand, New Delhi
4. The Companies Act, 1956 (Bare Act)
5. Ramaiya – A Guide to Companies Act, Wadhwa Comp. Nagpur
6. Bare Acts – SEBI, FEMA, IRDA and Consumer protection Act

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(COMCC-9) MANAGEMENT ACCOUNTING

- Unit – I** **Introduction to Accounting:** Management Accounting As An Area of Accounting Objectives, Nature And Scope of Management Accounting, Cost Accounting And Management Accounting. Difference between Management Accounting and Financial Accounting and Cost Accounting
- Unit – II** **Budgeting:** Definition of Budget, Essential of Budgeting, Types of Budget Flexible Budget, Functional Budget, Sales Budget, Production Budget.
- Unit – III** **Standard Costing and Variance Analysis:** Standard Costing as a Control Technique, Variance Analysis Meaning and Importance, Kinds of Variance and Their Uses, Material and Labour variance.
- Unit – IV** **Break Even Analysis :** Concept of Cost Volume, Profit Analysis, Break Even Point, Margin of Safety and Break Even Chart
- Unit – V** **Management Reporting :** Financial Information System-Need and Importance, Essentials of Good Reporting System

BOOKS RECOMMENDED :

1. S. N. Maheswari - Accounting for Management, Sultan Chand, New Delhi
2. Kuppapally – Accounting for Managers, PHI, New Delhi
3. Arora, M.N. – Accounting for Management, Himalaya Publishing House, Mumbai
4. H. Chakravarty & S. Chakravarty – Management Accounting, Oxford University Press, New Delhi
5. Sahgal and Sahgal – Accounting for Management, Taxmann, New Delhi

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THIRD SEMESTER

(COMCC-10) ENTREPRENEURSHIP DEVELOPMENT IN INDIA

- Unit – I Entrepreneur** : The Concept, Characteristics, Entrepreneurial Traits, Types of Entrepreneurs, Role of Entrepreneurs in Economic Growth.
- Unit – II Entrepreneurship Theories and Development** : Theories of Entrepreneurship, Entrepreneurs Development Programme, Promotional Policies and Strategies.
- Unit – III Motivation and Behaviour** : Entrepreneurial Behaviour and Motivation, Entrepreneurial Success in Rural Areas, De-motivating Factors of entrepreneurial Development
- Unit – IV Ideas and Inputs** : Sources of ideas, Ideas Processing, Input Requirements, Financing Criteria, Technical Assistance, Marketing Assistance, Stickiness and Remedial Assistance, Preparation of Feasibility Reports.
- Unit – V Women Entrepreneurs** : Segments of Women Entrepreneurs, Profile of a Women Entrepreneurs of India, Thrust areas in the Development of Women Entrepreneurs in India.

BOOKS RECOMMENDED :

1. Gupta and Srinivasan – Entrepreneurship Development in India, Sultan Chand, New Delhi
2. Gupta and Mittal - Entrepreneurship Development, International Book House Pvt. Ltd., New Delhi
3. Lall and Sahai – Entrepreneurship, Excel Books, New Delhi
4. Khanka - Entrepreneurship Development, S. Chand, New Delhi
5. Vasant Desai – Entrepreneurial Development, Himalaya Publishing House, Mumbai.

(COMCC-11) RESEARCH METHODOLOGY

Unit – I Introduction

Concept and Types of Research, Steps in Research Process, Formulation of Research Problem, Hypothesis Development, Research Design

Unit – II : Collection and Presentation of Data

Types of Data – Primary and Secondary: Scaling of Parametric and non-Parametric Quality, Collection, Classification, Tabulation and Pictorial Presentation; Questionnaire and Schedule, Case Study Method and Field Study

Unit – III : Sampling Methods and Techniques

Meaning and Methods of Sampling, Probability and non-probability methods, Random and Non-random techniques, Stratification

Unit – IV : Hypothesis Testing

Hypothesis Testing, Tests of Significance – t Test, F Test, χ^2 Test and ANOVA

Unit – V : Report Writing

Types of Report, Steps in Report Writing, Research Report Format – Contents and Style, Documentation : Footnotes and Bibliography, Paper Writing for a Journal / Seminal Presentation.

BOOKS RECOMMENDED :

1. OR Krishnaswami & M. Ranganatham – Methodology of Research in Social Science, HPH, Mumbai
2. J K Sachdeva - - Business Research Methodology, HPH, Mumbai
3. C R Kothari – Research Mythology – Methods and Techniques, New Age International Publishers
4. Shashi K. Gupta & Praneet Rangji – Research methodology – methods Tools and Techniques, Kalyani Publishers

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(COMCC-12) ADVANCED ACCOUNTANCY

- Unit – I** **Investment Accounting** : Concept of Investment, Types of Investment, trading in Securities, Investment Ledger, Accounting for Investments
- Unit – II** **Voyage Accounting** : Introduction, Meaning of Voyage Accounting, Expenses and Income Related to Voyage, Preparation of Voyage Account
- Unit – III** **Social Accounting** : Social Responsibilities of Business, Meaning of Social Accounting, Approaches to Social Accounting, Measurement of Social Const Benefit
- Unit – IV** **Accounting for Price Level Changes (Inflation Accounting)** : Introduction, Limitations of Historical Accounting, Meaning of Accounting for Changing prices; Approaches to Price level Accounting (or Inflation Accounting); Current Purchasing Power Accounting (CPPA), Current Cost Accounting (CCA).
- Unit – V** **Financial Reporting for Corporate Sector** : Introduction; Objectives of Corporate Reporting, Users of Accounting Information, External Users and Internal Users, Disclosure Requirements, Director's Report, Auditors' Report, Internal Financial Reporting.

BOOKS RECOMMENDED :

1. Shukla and Grewal – Advanced Accounts, S Chand, New Delhi
2. Jain and Narang – Advanced Accountancy, Kalyani Publication, Jalandhar
3. Shukla and Gupta – Advanced Accounting, SBP, Agra
4. Rao, M E Thukaram - Advanced Accountancy, New Age International Pub., New Delhi
5. Maheshwar, S N. – Advanced Accountancy – Vikash Publication, New Delhi

(COMCC-13) CORPORATE DIRECT TAX

- Unit – I** **Direct Taxation** – Concept and objectives of Income tax scheme, Corporate Tax, Meaning and Objectives, Types of Companies Assessi
- Unit – II** **Computation of Total Income of a Company-** Income from House Properties, Income From Business and Profession, Capital Gains, Income from Other Sources
- Unit – III** **Computation of Corporate Tax-** Rebate on Income Tax for Companies, Set off and carry forward of losses, Computation tax liabilities on Total Income of Company
- Unit – IV** **Special Tax Provisions** - Tax provisions in Respect of Free Trade Zone, Tax Provisions in Respect of Infrastructure Development, Tax Provision respect of backward Areas, Tax Provisions in Respect of Tax Incentives to Exporters
- Unit – V** **Tax payment** – Tax Deduction at Source, and Tax collection at source

BOOKS RECOMMENDED :

1. V. K. Singhaniya – Direct Tax - Law and Practice, Taxmann, New Delhi
2. H.C. Melhotra – Income Tax., Sahitya Bhawan, Agra
3. H. C. Melhotra – Wealth Tax., Sahitya Bhawan, Agra
4. Chawla & Gupta – Wealth Tax.,

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(COMCC-14) SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

- 1. Investment Management** - Concept of Investment Management, Investment Management Functions, Investment Management Organisations.
- 2. Concept of Investment** - Investment Process Investment Outlets, Investors, Investment Environment, Portfolio, Selecting the Best Portfolio.
- 3. Risk & Return** - Security Returns Risk, Systematic Risk, Unsystematic Risk-Return Relationships.
- 4. Security Analysis** - Approaches of Security Analysis, Technical Analysis, Fundamental Analysis, Efficient Market Hypothesis.
- 5. Portfolio Analysis and Revision** - Markowitz theory, sharp Index Model, Optimum Portfolio, Portfolio Revision

BOOKS RECOMMENDED

1. Pandian P., Security Analysis and Portfolio Management, Vikash Publishing House, New Delhi
 2. Bhalla, V.K. : Investment Management, Engelwood cliffs, new Jersey, Prentice Hall Inc.
 3. Fischer, Donald & Jordan, Ronald J Security analysis and Portfolio Management. New Delhi, Prentice Hall of India.
 4. Sharpe, William F etc: Investment, New Delhi, Prentice Hall of India.
 5. Fuller, Russell J and Farrell James, L - Modern Investment and Security Analysis - New York, Mc Graw Hill, 1993.
 6. Huang, Stantey, S.C. and Randall Maury R - Investment Analysis and Management, London Allyn and bacon, London 1987.
1. (The list of cases and specific references including recent articles will be announced in the class at the time of launching of the course.)

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FOURTH SEMESTER

SPECIALIZATION / EC: ACCOUNTING AND FINANCE

(COMEC-1) CORPORATE TAX PLANNING AND MANAGEMENT

- Unit – I** **Introduction** – Concept of Tax Planning and Management, Tax Planning vs Tax Management, Tax Planning and Financial Management, Tax Avoidance and Evasion.
- Unit – II** **Tax Planning for Setting up of a new business** – Tax Planning with reference to setting up of a new business – Tax Provisions in respect of nature and area of business establishment
- Unit – III** **Tax Planning and Financial Management Decision** - Tax Planning with Reference to Capital Structure, Capital Structure Decisions and Dividend Policy.
- Unit – IV** **Tax Planning with reference to forms of Business Organisation** - Tax Planning with Reference to Sole Proprietary Business, HUF, Partnership Firm and Joint Stock Company – a comparative study
- Unit – V** **Tax Planning for Employee’s Remuneration** – Mode of Remuneration Payment for Tax Planning.

BOOKS RECOMMENDED :

1. Lakhota, R. N. – Corporate tax planning, vision publication, Delhi.
2. Singhaniya V. K. – Direct taxes, Taxman Publication.
3. Singhaniya and Sethi – Direct Tax Planning and Management, Taxman, New Delhi.

(COMEC-2) ADVANCED COST ACCOUNTING

- Unit-I** **Introduction** : Meaning, Definition and Need for Cost Accounting; Classification of Cost; Installation of a Costing System.
- Unit-II** **Services costing** : Cost collection, transport costing, fixed, running and maintenance charges, Log sheet – The Related Numerical problems.
- Unit-III** **Marginal Costing** : Meaning, Significance and Applications of Marginal Costing, Determination of Profit under Marginal Costing – The Related Numerical problems.
- Unit-IV** **Differential Costing**: Meaning and Uses; Difference between Marginal Costing and Differential Costing; The Related Numerical problems.
- Unit-V** **Recent Developments in Cost Accounting** : A Brief Idea of Activity Based Costing, Cost Control, Cost Reduction and Cost Audit.

BOOKS RECOMMENDED :

1. Saxena and Vashista – Cost Accounting, Sultan Chand, New Delhi
2. Horngren, Sundaram and Datar – Advanced Management Accounting, PHI, New Delhi
3. Kishore, Ravi M. – Cost Accounting, Taxmann, New Delhi
4. Bhar, B. K.- Cost Accounting, Academic Publishers, Kolkata
5. Maheshwari – Cost and Management Accounting, Sultan Chand, New Delhi
6. Khan and Jain – Cost Accounting, TMH, New Delhi

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SPECIALIZATION / EC: MARKETING

(COMEC-1) SERVICES MARKETING

- Unit – I** **The Fundamentals** : Services – the concept, Salient Features, Marketing Concept in Services, Services Marketing and the services sector, Role of Services Sector in the National economy of India, Impact of Technology on Services Marketing, Marketing Mix for Services.
- Unit – II** **Some Important Aspect in Services Marketing** : Demand Supply Management, Service Product Development, Service Encounter, Service Consumer Behaviour, Service Quality, Service Recovery, Marketing Services of Profit and Non-Profit Organizations.
- Unit – III** **Application in Selected Profit Making Organizations** : Bank, Insurance, Tourism, Hotel.
- Unit – IV** **Application in Selected Non-Profit Organizations** : Education, Health, Politics and Religion.
- Unit – V** **Emerging Challenges** : Trends in Indian Economy, Aspects of Globalization, Strategic Areas,

BOOKS RECOMMENDED :

1. Lovelock - Services Marketing, Prentice Hall, New Delhi
2. Zeithaml & Bitner - Services Marketing, Tata Mc Graw Hill, New Delhi
3. S. M. Jha – Services Marketing, HPH, Mumbai
4. Donald W. Cowell - The Marketing of Services, CAM Foundation London
5. Kotler Bloom – Marketing Professional Services, Prentice Hall, New Delhi

(COMEC-2) RETAIL MANAGEMENT

- Unit – I** **Introduction to Retail management** : Concept of Retail and Retailing, Types of Retailers, Retailing in India, Retail Outlets – the Formats, Retail Organization, Design and Structure, Rural Retailing.
- Unit – II** **Planning and Merchandising Management** : Sales Forecasting for Retailing, Determining the Planning Process, Merchandising Management the Concept, Merchandising Plan.
- Unit – III** **Finance and Location** : Strategic Profit Model, Activity Based Costing, Factors Influencing Retailers Choice of Location, Retail Location Strategies.
- Unit – IV** **HRM in Retail** : Importance of HRM in Retailing, Competitive Advantages of Effective HRM, Developing Employees Skills, Motivational Factors
- Unit – V** **Retail Marketing** : Retail marketing the concept, Retail Market Strategy, Ethics in Retail Marketing Emerging Trends in Indian retail Market, FDI in Retail.

BOOKS RECOMMENDED :

1. Michael Levy, Barton, A Weitz – Retail Management; Tata Mc Graw Hill, New Delhi
2. David Gilbert – Retail Marketing Management, Pearson Education, Singapore
3. Suja R. Nair – Retail Management, HPH, Mumbai
4. Vedamini – Retail Management, Jaico Publishing House

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SPECIALIZATION / EC: HUMAN RESOURCE MANAGEMENT

(COMEC-1) INDUSTRIAL RELATIONS IN INDIA

- Unit-I** **Industrial Relation in India and Emerging Challenges:** Industrial Relations; The Concept - Evolution of Industrial Relations; Emerging Trends in Industrial Relations in an Era of Globalization.
- Unit-II** **Trade Unionism and Collective Bargaining :** Trade Unions, Growth and Development of Unions; Functions of Unions; Trade Unions Act, 1926 and Recent Amendments; Collective Bargaining, Concept, Collective Bargaining Process.
- Unit- III** **Grievance Redressal and Discipline Mechanisms :** Discipline Mechanisms-Judicial Approach to Discipline; Misconduct; Disciplinary Proceedings; Domestic Enquiries; Charge-sheets; Conduct of Enquiry and Award of Punishments; Grievance and Redressal- Approaches and Nature of Grievances; Causes; Redressal Mechanisms.
- Unit-IV** **Industrial Conflict and Regulations of Industrial Disputes :** Industrial Conflict-Nature of Conflicts; Strikes; Lockouts; Arbitration; Conciliation; Adjudication; Settlement of Disputes,
- Unit-V** **Workers Participation :** Workers Participation-Evolution and Nature of Participation; Forms of Participation; Impact of Participation; Prerequisites for Success-full Participation; Limitations of Participation;

BOOKS RECOMMENDED :

1. Kochan, T. A. & Katz Henry :Collective Bargaining and industrial Relations, 2nd ed. Homewood, Illinois, Richard D Irish, 188.
2. Mamkoottam, K. – Trade Unions, Myth and Reality, New Delhi, Oxford University, Press,
3. Niland, I. R. etc. – The Future of industrial Relations, New Delhi, Sage, 1994
4. Ramaswamy, E.A. – The Ryon Spinners – The Strategic Management of Industrial Relations, New Delhi, Oxford University Press, 1994.
5. Jha G. K. – Labour Problem in Public Sector L.N. Mithila University, Darbhanga Mithila university, Darbhanga, Publication.

(COMEC-2) LABOUR WELFARE AND SOCIAL SECURITY

- Unit-I** **Labour Welfare :** Concept, Objectives and Scope of Labour Welfare; Types of Labour Welfare-Statutory and Non-Statutory; Agencies of Labour Welfare Work.
- Unit-II** **Labour Welfare in India:** Labour Welfare under Constitution of India; Main Provisions of the Factories Act, 1948, Regarding Labour Welfare;
- Unit-III** **International Labour Organisation in Pursuit of Labour Welfare :** Structure Functions and Roles.
- Unit-IV** **Social Security :** Concept, Need and Significance of Social Security; Types of Social Security; Social Assistance and Social Insurance.
- Unit-V** **Social Security in India :** Main Features and Provisions of the Employees State Insurance Act, 1948; the Employees' Provident Funds and Misc. Provisions Act, 1952; the Workmen's Compensation Act, 1923 and the Maturity Benefit Act, 1961 with regard to Labour Welfare.

BOOKS RECOMMENDED :

1. Shankaran, Puneekar and Deodhar - Trade Union, Industrial Relation and Labour Welfare, HPH, Mumbai
2. Malik, P.L. – Hand Book of Industrial Law, Eastern Book, Lucknow
3. Arun Monappa – Industrial Relation, TMH

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