

M. COM. SEMESTER-I
C-11: Paper-I: Advanced Financial Accounting

Marks: 80

Unit- I

Accounting standards: Indian Accounting standards, International Accounting standards
Valuations of Goodwill and shares – Including preference and Bonus shares.
Accounts of Holding companies (Including rights issue and Bonus Issue of Shares, Inter
owing)

Unit- II

Computer Software Accounting.
Company Statutory Records, Statutory Books of Accounts & Registers.
Statutory Reports Corporate Governance.
Fire insurance Claims – (Poor Selling Live Goods) Including Loss of Profit Policies

Unit- III

New Trends in Accounting:-
Inflation Accounting, Human Resources Accounting, Social Accounting, Lease Financing.
Internal and External reconstruction, Amalgamation and Absorption of the companies.

Unit- IV

Hire Purchase Accounting :
Re-possession ; Partial Re-possession and Complete Re-possession
Hire Purchase stock and Debtors Method

Books Recommended:-

- 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)
- 5) Sr. K. Paul : Accountancy, Volume –I and II (New Central Book Agency, Kolkata)
- 6) R. K..Lele and Jawaharlal : Accounting Theory (Himalaya Publishers)
- 7) Dr. L. S. Porwal : Accounting Theory (Tata McGraw Hill)
- 8) Robert Anthony, D. F. Hawkins & K. A. Merchant : Accounting Text & Cases
(Tata McGraaw 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
Advanced Financial Accounting

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.**
2) All questions carry equal marks.

1	Unit –I	a. Theory	08 marks
		b. Problem	08marks
		OR	
		c. Problem	16 marks
2	Unit –II	a. Theory	08 marks
		b. Problem	08 marks
		OR	
		c. Problem	16marks
3	Unit –III	a. Theory	08 marks
		b. Problem	08 marks
		OR	
		c. Problem	16marks
4	Unit –IV	a. Theory	08 marks
		b. Problem	08 marks
		OR	
		c. Problem	16marks
5	Unit-I	a Theory / Problem	04 marks
	Unit-II	b Theory / Problem	04 marks
	Unit-III	c Theory / Problem	04 marks
	Unit-IV	d Theory / Problem	04 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. **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.

Unit III: Insurance: Insurance Basics, Insurance Vs. other savings and investment options, tax benefits , life cycle need solutions, customer needs and available products. Life Insurance Products - Traditional and Unit linked policies, individual and group policies, with profit and without profit policies, Different type of insurance products, Medi-Claim and health insurance products - Salient features, procedures involved in claim settlement. General Insurance Products - Different types of products available in the market, Salient features. LIC – Constitution, objectives and functions. Role of IRDA in regulating the industry. Product Portability.

Unit IV:Capital Markets - History of Indian capital markets, Reforms in capital markets, Primary Markets – functions, free pricing, book building, Secondary Markets – Organization, membership, Functions and management of stock exchanges, functioning of BSE, NSE, OTCEI, ICSEI. Internet trading. **Mutual fund**, objectives, functions, salient features.

Regulatory Bodies & services: **SEBI** – Organization, powers and functions, Investor protection measures, achievements, **RBI** – objectives, organization, role, fiscal & monetary policy, **Pension fund authority**, **CRISIL**, **SHCIL**- objectives & functions. EXIM bank, Foreign Exchange Markets, Currency transactions; Foreign Exchange Risk. Types of risks.Risk management.

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
4. Financial Markets & Services, E. Gordon &K.Natarajan, Himalaya Publishing
5. Indian financial system , M Y Khan, Tata McGraw hill
6. Indian financial system, P Bezborah, R Singh, Kalyani pub
7. Indian financial system, K Gupta, N Aggarwal, Kalyani publication
8. Bhartiya Vitteeya Vyavastha,Dr.Arvind Shende, Dr.Devendra Mohture, Anuradha Prakashan, Nagpur

**Paper Pattern
Indian Financial System**

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

Q.1.	A)	-	Unit I	8Marks.
	B)	-	Unit I	8Marks.
			OR	
	C)	-	Unit I	16Marks.
Q.2.	A)	-	Unit II	8Marks.
	B)	-	Unit II	8Marks.
			OR	
	C)	-	Unit II	16Marks.
Q.3.	A)	-	Unit III	8Marks.
	B)	-	Unit III	8Marks.
			OR	
	C)	-	Unit III	16Marks.
Q.4.	A)	-	Unit IV	8Marks.
	B)	-	Unit IV	8Marks.
			OR	
	C)	-	Unit IV	16Marks.
Q.5.	A)	-	Unit I	4Marks.
	B)	-	Unit II	4Marks.
	C)	-	Unit III	4Marks.
	D)		Unit IV	4Marks.

C-13 :PAPER-III: MANAGERIAL ECONOMICS

Unit – I Meaning, Definition, Nature, Scope and significance of Managerial Economics Economic factors influencing decisions, Functions Role and Responsibilities of Managerial Economist. Principles in Managerial decision analysis. Micro-Macro Economics – Definition, scope, merits-demerits, importance and uses, limitations, Paradox of Micro Economics, Distinction between Micro and Macro 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 consumable durables and non-consumable durables.

Unit III– Production – Concept, meaning, definition features, functions of production Functions Law of variable proportions, Production with two variable inputs. **Cost Analysis** – concept, importance, types – Real opportunity, Money, Fixed, variable, Direct, indirect, Explicit, implicit, past, future, controllable and uncontrollable, Escapable, unescapable, urgent, postable cost, Replacement and Historical cost, Total Average and Marginal cost in short Run – and Long Run curve. **Revenue** - Concepts, definition, types-Total, Average, Marginal and relationship with AR and MR

Unit IV – Market Structure – Concept, meaning classification of Market. Perfect competition-features and price determination. Monopoly – definition features, types and price determination. Monopolistic competition-meaning, concept, types, price determination, and defects. Price discrimination – Definition, Concept, meaning, types, conditions, Dumping, and socio – economic consideration in pricing.

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 pull v/s cost push Inflation., Concept of sustainable development, consumption and its inclusive growth.

Books Recommended

1. **Managerial Economics – D.M. Mithani Himalaya Publicity House**
2. **Managerial Economics – Dominich Salvatore – oxford , 2007**
3. **Managerial Economics – Atmanand Excel Book 2007**
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 & National Resurgence – M.M. Joshi centre for policy studies Chennai**
8. **Economic Theory – Bauamol M. J.**
9. **Micro Economics – Eaton B. Curtis : Prentice Hall of India**
10. **Managerial Economics – Dean joek prentice hall of India**

**Paper Pattern
Managerial Economics**

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a. Theory	08 marks
		b. Theory	08marks
2	Unit –II	Theory	16 marks
		a. Theory	08 marks
		b. Theory	08marks
			OR
3	Unit –III	C. Theory	16 marks
		a. Theory	08 marks
		b. Theory	08marks
			OR
4	Unit –IV	C. Theory	16 marks
		a. Theory	08 marks
		b. Theory	08marks
			OR
5	Unit-I	a Theory	16 marks
	Unit-II	b Theory	04 marks
	Unit-III	c Theory	04 marks
	Unit-IV	d Theory	04 marks

C-14 :Paper –IV : Marketing Management

Unit-I

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

Unit-II

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

Unit-III

Product Decisions : Product mix, product life cycle, new product development , branding and packaging, decisions, Pricing methods and strategies.

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

Unit-IV

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.

Books Recommended

1. Marketing Management – Planning, Implementation and Control – V. S. Ramaswamy and S. Namakumari - McMillan
2. Marketing Management - P. Kotler - Prentice Hall Inc
3. Marketing Management – RajanSaxena - Tata McGraw-Hill
4. Introduction to Marketing Management by Adrian Palmer – Oxford University Press.
5. Basic Marketing 15th edition by William D Perreault R, - Tata McGraw-Hill

Paper Pattern
Marketing Management

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.**
2) All questions carry equal marks.

1	Unit –I	a. Theory	08 marks
		b. Theory	08marks
2	Unit –II	Theory	16 marks
		a. Theory	08 marks
		b. Theory	08marks
			OR
3	Unit –III	C. Theory	16 marks
		a. Theory	08 marks
		b. Theory	08marks
			OR
4	Unit –IV	C. Theory	16 marks
		a. Theory	08 marks
		b. Theory	08marks
			OR
5	Unit-I	C Theory	16 marks
		a Theory	04 marks
	Unit-II	b Theory	04 marks
	Unit-III	c Theory	04 marks
	Unit-IV	d Theory	04 marks

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 II: Research Design –Research problem selection, problem definition techniques, Components of research design, features of good design, Steps in sample Design, Characteristics of a good sample Design, Probability & Non Probability sampling, Measurement & scaling techniques. Scaling and scale construction techniques.

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.

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.

Unit IV: Report writing:-Qualities of good report, Layout of a project report, preparing research reports. Contents of report, Format orders, Steps in report writing, Precautions in research report writing, Research in Commerce - General management, Small business innovation research (SBIR), Research in functional areas – marketing, finance, HR and Production. Software packages SPSS.

BOOKS RECOMMENDED:

1. Zikmund : Business Research Methods, (Thomson Learning Books)
2. Marketing Research, G C Beri third edition (McGraw Hill)
3. Dwivedi – Research Methods in Behaviourial Science (Macmillan)
4. Bennet, Roger : Management Research, ILO, 1993
5. Salkind, Neil J. : Exploring Research, (Prentice – Hall, 1997)
6. P. Madan , Paliwal: Research Methodology, Global vision pub
7. B Kothari, Research Methodology, ADB pub
8. V.Upadade,A.Shende,Research Methodology, S.Chand & Co.

**Paper Pattern
Research Methodology**

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a. Theory	08 marks
		b. Theory	08marks
2	Unit –II	Theory	16 marks
		a. Theory	08 marks
		b. Theory	08marks
			OR
3	Unit –III	C. Theory	16 marks
		a. Theory	08 marks
		b. Theory	08marks
			OR
4	Unit –IV	C. Theory	16 marks
		a. Theory	08 marks
		b. Theory	08marks
			OR
5	Unit-I	a Theory	16 marks
	Unit-II	b Theory	04 marks
	Unit-III	c Theory	04 marks
	Unit-IV	d Theory	04 marks

C-22 :Paper-II: Advanced Cost Accounting Marks : 80

Unit - I

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.

Cost Control, Cost Reduction, Control System and Reporting :- Role of Cost Accountant Value analysis, Cost reduction, Control System and Control report.

Machine Hour Rate and Labour Hour Rate.

Unit – II

Cost Audit :- Statutory Cost Audit, Types, Advantages, Cost Audit in India, Cost Audit Rules, Role of Cost Auditor. **Process Accounts** , Abnormal loss and Abnormal gain, Joint Product, equivalent Unit production and inter process profit.

Unit - III

Variance analysis :- Material, Labour and Overhead Variances . 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.

Unit - IV

Operating Costing: Meaning, Objectives , Advantages , Scope, Methods of Operating Costing. Problems on Transports, Hospitals, Powerhouse costing & Hotel costing.

Books Recommended

1. M.N.Arora:-CostAccountingPrinciplesandpractice– VikasPublishingHousePvt.Ltd.NewDelhi
2. S.NMaheshwari:CostAccountingTheoryandproblems–ShriMahavirBookDepot,NewDelhi
3. V.K.Saxena:CostAccountingTextBook-SultanChandandSonsNewDelhi
4. S.P.Iyenger:CostAccountingPrinciplesandPractice–SultanChandandSons,NewDelhi
5. M.C.Shukla–T.S.–Grewal,M.P.Gupta–CostAccounting–S.Chand,NewDelhi
6. R.S.N.Pallai,VBhagavathi–CostAccounting–S.Chand,NewDelhi
7. B.S.Khanna,I.M.Pandey,G.K.Ahuja,Batra:-CostAccounting– S.Chand,NewDelhi
8. S.M.Shukla :-CostAccounts(Hindi)
9. I.G.GuptaandTrivedi: -CostAccounts(Hindi)
10. NigamR.S.–AdvancedCostAccounting,S.Chand&Company11.JainS.P.–
AdvancedCostAccounting–KalyaniPublication
11. Gawada,JMade–AdvancedCostAccounting–HimalayaPublicationHouse

**Paper Pattern
Advanced Cost Accounting**

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a. Theory	08 marks
		b. Problem	08marks
			OR
		c. Problem	16 marks
2	Unit –II	a. Theory	08 marks
		b. Problem	08 marks
			OR
		c. Problem	16marks
3	Unit –III	a. Theory	08 marks
		b. Problem	08 marks
			OR
		c. Problem	16marks
4	Unit –IV	a. Theory	08 marks
		b. Problem	08 marks
			OR
		c. Problem	16marks
5	Unit-I	a Theory / Problem	04 marks
	Unit-II	b Theory / Problem	04 marks
	Unit-III	c Theory / Problem	04 marks
	Unit-IV	d Theory / Problem	04 marks

C-23: Paper –III: Cooperation

Marks -80

Unit I: Introduction

1. Meaning, Definition, Characteristics, Objectives, Scope, Importance of Cooperation.
2. Principles of Cooperation.
3. Cooperative Movement in India: Origin, Development & Progress. Role of Cooperative Movement in Social Economic Development
4. Maharashtra Co-operative Societies Act, 1960

Unit II- Cooperative Credit Institution in India

1. Rural Cooperative Credit Institutions-Short & Long Term Credit Structure
2. Urban Cooperative Banks
3. Nabard & Cooperative Banks
4. Audit of Cooperative Banks

Unit III- Cooperatives & Rural Economy

1. Rural Artisans & Cooperatives
2. Cooperative Agricultural Production & Marketing in India
3. Peoples Participation in Rural Development
4. Community Development Programme in India

Unit IV- Globalization & Cooperation

1. Effects of Globalization on Cooperative movement
2. Challenges & Opportunities before Cooperatives under Globalization
3. Reengineer of Cooperatives to meet Challenges of Globalization
4. Problems and Prospects of the Cooperative Movement in India under Globalization

Recommended Books:

1. Cooperation and Competition in the Global Economy: Issues and Strategies, By Antonio Furino, Harper Business (1 August 1988)
2. Cooperation Principles, problems and Practice, By Hajela, Ane Books Pvt. Ltd.; Student Edition edition (2015)
3. Co-Operative Banking (CAIB 2010), By IIBF (Indian Institute of Banking and Finance), Macmillian India Ltd (1 January 2010)
4. The Maharashtra Co-operative Societies Act, 1960 and Rules, 1961, Current Publication,; (2015)
5. Co-Operative Banks in India: Functioning & Reforms , By Amit Basak, New Century Publications (1 January 2010)
6. Cooperative Banking In India, By R.Thirunarayanan, Mittal Publication, New Delhi
7. Cooperative Management : Principles And Techniques , By S.Nakkiran, Deep & Deep Publication (2006)
8. Co-Operative Banks in India & Select Countries , By S.Nakkiran, New Century Publications; 1 edition (1 January 2014)
9. Credit Cooperatives in India Past, Present and Future, By Biswa Swarup Misra, Routledge

**Paper Pattern
Co-Operation**

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a. Theory	08 marks
		b. Theory	08marks
		Theory	16 marks
2	Unit –II	a. Theory	08 marks
		b. Theory	08marks
		C. Theory	16 marks
3	Unit –III	a. Theory	08 marks
		b. Theory	08marks
		C. Theory	16 marks
4	Unit –IV	a. Theory	08 marks
		b. Theory	08marks
		C Theory	16 marks
5	Unit-I	a Theory	04 marks
	Unit-II	b Theory	04 marks
	Unit-III	c Theory	04 marks
	Unit-IV	d Theory	04 marks

OR

OR

OR

C-24 :Paper-IV : Human Resource Management

Unit-I

Human Factor in Organization: Nature Concept and Significance of Human Resource in the organization. Meaning scope and role of human resource management. image and qualities of HRM Manager. Indian approach Human Resource Management.

Unit-II

Recruitment and selection: Source of recruitment , Recruitment and selection process; methods of recruitment and ; types of tests- principles of testing. interviewing methods and types counseling for selection, placement, promotions and exit. induction and placement : concept of placement – concept and objectives of induction, orientation. induction in Indian industries. Inputs of Induction and orientation programmes. how to make induction effective. Advantages of formal induction and orientation.

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-III

Job Evaluation and Job Design : concept, importance and objectives; methods and procedures. job specifications and job descriptions, job design, approaches and methods. merit rating and performance appraisal: concept of scientific merit rating, methods performance standers and its evaluation. training and development : concept, assessment of training needs, importance , objectives. effectiveness evaluation.

Unit-IV

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

1. A Text book of Human Resource Management – C. B. Mamoria & S. V. Gankar. Publication - Himalaya Publishing House
2. Personnel and human Resource management - Text & cases, P SubbaRao, Publication - Himalaya Publishing House
3. Human resource Management – P. Jyothi, Publication – Oxford University Press.
4. Human Resource Management , Ninth Edition, R.WayneMondy, Robert M, Noe, Publication- Pearson Education
5. Human Resource and Personnel Management – Text and cases, K. Aswathappa, Publication - McGraw- Hill Publishing co. ltd.

Paper Pattern Human Resource Management

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a. Theory	08 marks
		b. Theory	08marks
2	Unit –II	Theory	16 marks
		a. Theory	08 marks
		b. Theory	08marks
			OR
3	Unit –III	C. Theory	16 marks
		a. Theory	08 marks
		b. Theory	08marks
			OR
4	Unit –IV	C. Theory	16 marks
		a. Theory	08 marks
		b. Theory	08marks
			OR
5	Unit-I	C Theory	16 marks
	Unit-II	a Theory	04 marks
	Unit-III	b Theory	04 marks
	Unit-IV	c Theory	04 marks
		d Theory	04 marks

M.COM. SEMESTER-III

Core Group

Paper I

C31- Advanced Management Accounting

Marks - 80

Total No. of teaching days allotted to the third semester are 90 (i.e. 15 weeks)

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

Unit- I

1. Meaning, objectives, functions importance of management accounting.
Tools of Management Accounting.
Role and Responsibilities of Accountant in Management Accounting.
2. Ratio Analysis (including interpretation)- Introduction, Significance of Ratio Techniques, Interpretation of Ratios, Classification of Ratios. (Theory and Numericals)

Unit-II

1. Preparation, Analysis and interpretation of Financial Statements
Role of Accountant towards preparation and analysis of Financial Statements.
2. Budgetary Control –Meaning, Advantages and uses.
Budgets: Preparation of Flexible, Sales and Production Budget.(Theory and Numericals)

Unit-III

1. Management Information System: Anatomy of MIS, Characteristics, Implementation and Limitation of MIS.
2. Marginal Costing and its Application in Decision-making. Break Even Analysis. (Theory and Numericals)

Unit –IV

1. Fund Flow Analysis: Meaning, uses and limitations of Fund Flow Statement, preparation of statement showing changes in working capital, preparation of fund flow statement.
2. Cash Flow Analysis: Meaning, uses and limitations of Cash Flow Statement, preparation of cash flow statement, methods of construction of cash flow statement. (Theory and Numericals)

List of Books recommended

1. Pillai R.S.N. - Management Accounting- S.Chand & Co.Pvt.Ltd.
2. Agarwal N.K. – Management Accounting- Galgotia Publications
3. Wilson.M. – Management Accounting – Himalaya Publications.
4. Singh ,Jagwant- Management Accounting- Kitab Mahal

Paper Pattern
Advanced Management Accounting

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.**
2) All questions carry equal marks.

1	Unit –I	a. Theory b. Problem	08 marks 08marks
		OR	
		c. Problem	16 marks
2	Unit –II	a. Theory b. Problem	08 marks 08 marks
		OR	
		c. Problem	16marks
3	Unit –III	a. Theory b. Problem	08 marks 08 marks
		OR	
		c. Problem	16marks
4	Unit –IV	a. Theory b. Problem	08 marks 08 marks
		OR	
		c. Problem	16marks
5	Unit-I	a Theory / Problem	04 marks
	Unit-II	b Theory / Problem	04 marks
	Unit-III	c Theory / Problem	04 marks
	Unit-IV	d Theory / Problem	04 marks

C32-Statistical Techniques
Paper II

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.

Unit I

1. Statistical decision: - decision environment – Decision Making Under risk and certainty and utility theory.
2. Sampling and test of significance: - Large and small samples, Test of significance : Chi square test ‘T’ test and Z test .

Unit-II

1. Statistical quality control: Causes Variations in quality characteristics types of quality controls charts, production controls acceptance sampling.
2. Association of Attributes consistency of data, Two and three attributes analysis of Variances F test.

Unit-III

1. Analysis of time series, components importance, measurement of trend, the graphical method semi average method and moving average method.
2. Probability : Laws of probability, simple and compound probabilities, permutation and combination

Unit –IV

1. Correlation Analysis and Regression analysis.
2. Interpolation and Extrapolation :- New torsi Method, Binomial method and Langrage’s method

List of Reference Books:-

1. Fundamentals of statistics : D. N. Elhance & Veena Elhance
2. Statistics : V. K. Kapoor – S. Chand & Sons
3. Statistics : B. New Gupta – Sahitya Bhavan Agra

4. Statistics Methods : S.P. Gupta – S. Chand & Sons
5. Fundamental of Statistics : S. C. Gupta – Himalaya Publishing House
6. Business Mathematics & Statistics : NEWK Nag & S.C. Chanda – Kalyani Publishers
7. Problem in statistics : Y. R. Mahajan - Pimpalpure Published Nagpur
8. Introduction of Business and Economics Statistics
Staunton and clerk – D. B. Taraporewala& Sons Bombay.

**Paper Pattern
Statistical Techniques**

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a. Theory b. Problem	08 marks 08marks
OR			
		C. Problem	16 marks
2	Unit –II	a. Theory b. Problem	08 marks 08 marks
OR			
		c. Problem	16marks
3	Unit –III	a. Theory b. Problem	08 marks 08 marks
OR			

	c. Problem		16marks
4	Unit –IV	a. Theory	08 marks
		b. Problem	08 marks
			OR
		c. Problem	16 marks
5	Unit-I	a Theory / Problem	04 marks
	Unit-II	b Theory / Problem	04 marks
	Unit-III	c Theory / Problem	04 marks
	Unit-IV	d Theory / Problem	04 marks

Foundation Group – I (Paper III)

F33-Direct Taxes

Objectives :- To Prepare student enough competent to take up employment in Taxation.

To Acquire Knowledge about the submission of Income Tax Return Tax deducted at Source.

Contents:

Unit No. I

Income form Business and profession- Definition & Meaning of Business & profession, Business deduction and allowances, Expenditure on Scientific research theory. Computation of business income.

Income under the head capital gain- Definition & Meaning of long term and short term capital gain. Meaning of cost of index session, cost of improvement and valuation of capital assets and its exemptions. Theory and problems.

Unit No. II

Chapter VI A Deduction, Clubbing of Income Set-off and carry forward of losses-
Deductions under section 80 C ,80 CCC, 80CCD, 80D, 80DD, 80DDB, 80G, 80GG, 80GGA,

80QQB, 80RRB, 80TTA, and 80 U. Definition & Meaning of clubbing of income and how dependents income is clubbed in individuals income. Meaning of set-off of losses, inter source adjustments, inter head adjustment and carry forward of losses and how to take set-off. (theory)

Unit No. III

Computation of tax liability for individual & company, - Slab rates of individual, firm and company. Advance Payment of Tax , Return Filling and assessment procedure.

Problems & Theory

Unit No. IV

Wealth Tax :- Definitions, Charge of wealth Tax, Deemed wealth, Exemptions, Computation of Net Wealth, Assessment and penalties and Valuation of Assets.

Gift Tax :- Meaning, Definitions & its applicability.

Direct Tax Code: Introduction of DTC, Advantages & Disadvantages.

Books Recommended

1. Ahuja Girish & Gupta Ravi : Practical Approach to Income Tax, Wealth Tax and Central Sales Tax Act.
2. Direct Taxes : V.S.Datey (Taxmann)
3. Direct Taxes, Law and practice:- Dr.H.C.Mehrotra & Dr.S.P.Goyal, Sahitya Bhavan Publication,Agra
4. Tax Planning and Management - Dr.S.P.Goyal, Sahitya Bhavan Publication,Agra
5. Vinod Singhanian : Direct Taxes (Taxmann)
6. Direct Taxes:- Income tax Wealth tax & tax Planning : BB Lal & N Vashisht
7. Income Tax,Dr.Upagade,Dr.Arvind Shende, Annuradha Prakashan, Nagpur

Question Paper Pattern:

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

**1 Unit –I a. Theory 08 marks
b. Problem 08marks**

OR

C. Problem 16 marks

2 Unit –II a. Theory 08 marks

	b. Problem		08 marks
		OR	
	c. Problem		16marks
3	Unit –III	a. Theory	08 marks
		b. Problem	08 marks
		OR	
		c. Problem	16marks
4	Unit –IV	a. Theory	08 marks
		b. Problem	08 marks
		OR	
		c. Problem	16marks
5	Unit-I	a Theory / Problem	04 marks
	Unit-II	b Theory / Problem	04 marks
	Unit-III	c Theory / Problem	04 marks
	Unit-IV	d Theory / Problem	04 marks

Foundation Group I(Paper III)

F33-Computer Application in Commerce

Unit-I

Networking:– Network topology, Local Area Networks (LAN) and Wide Area Networks(WAN); E-mail; internet technologies, access devices, concept of a world wide web andinternet 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.

Unit-II

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents

Unit-III

Spread Sheets& its Business Application

Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions, MS Excel

Power-Point – Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

Unit-IV

Computerized Accounting with Tally

Basics of accounting, getting started with Tally.ERP 9 and fundamental features, creating masters (accounting and inventory), voucher entry and invoicing, bill-wise details, voucher class, simple interest calculation, credit limits, cost centres, cost categories, multi-currency activation and creation of currencies, basics of banking, and general reports.

Essentials of Taxation Getting Started with VAT, Getting Started with Service Tax, Getting Started with TDS, Getting Started with Excise (Dealers), Getting Started with Excise (Manufacturers), and Advanced Features

Books Recommended

1. I.T. today (encyclopedia) -S. Jaiswal (test book)
2. Computer Today - DonaldSenders
3. Computer Fundamentals - P. K. Sinha
4. Office Automation - K.K.Bajaj (Macmilan)
5. Business on The Net an Introduction to The Whats And Hows of E-Commerce - K. N. Agarwala& Others (Macmilan)
6. Computer Applications in Management – UshaDahiya,SapnaNagpal(Taxmann’s Pub)
7. Fundamentals of Computers – ITL Education Solutions Ltd. (Pearson)
8. Tally.ERP 9 Fundamentals, www.tallysolutions.com
9. Mastering Tally ERP 9: Basic Accounts, Invoice, Inventory- Asok K. Nadhani,(BPB)
10. Tally. Erp 9 Training Guide - Asok K. Nadhani(BPB)

Paper Pattern **Computer Application in Business**

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a. Theory	08 marks
		b. Problem	08marks
			OR
		C. Problem	16 marks
2	Unit –II	a. Theory	08 marks
		b. Problem	08marks
			OR
		C. Problem	16 marks
3	Unit –III	a. Theory	08 marks
		b. Problem	08marks
			OR
		C. Problem	16 marks
4	Unit –IV	a. Theory	08 marks
		b. Problem	08marks
			OR
		C. Problem	16 marks
5	Unit-I	a Theory	04 marks
	Unit-II	b Theory	04 marks
	Unit-III	c Theory	04 marks
	Unit-IV	d Theory	04 marks

Elective Group-I (Paper IV)

E34-Entrepreneurship Development

Unit-I

Entrepreneurship - Creativity and Innovation, Relationship with the Economic Development, Barriers to Entrepreneurship (Factors affecting Growth of Entrepreneurship), , Women Entrepreneurship, social Entrepreneurship, 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-II

Entrepreneurship Trends - Types of Entrepreneurship, Career Planning, Choice of Entrepreneurship as a Career.

Opportunity scouting and idea generation: role of creativity & innovation and business research. Sources of business ideas. Entrepreneurial opportunities in contemporary business environment. Developing Entrepreneurial Potential, Business Ideas Generation Process, Evaluation of Business Idea. Business Plan - The ED Cycle, Building the Business Plan, Venturing an Enterprise, Financial Considerations (Cash Flow Management, Financial Plan, Business Plan). Cases from Indian Industries

Unit-III

The concept and issues in small business marketing.. The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers. The Industry and Ancillarization Entrepreneurship & Industry, Ancillarization, Ancillarization in India, Ancillaries & Industrial Development, Ancillary Opportunities in different Economic Sectors: Agro Industries, Logistics, BPO, Banking and Finance, Sub-contracting System, Supplier Organization Network Global Aspect of Entrepreneurship.

Unit-IV

Financial incentives - Backward area benefits, Schemes for educated unemployed, Fiscal incentives, Procurement of industrial equipment, marketing support. Government Policy packages, MSME, SIDO, NSIC, Government Financial Institutions, Business incubators and facilitators. Various forms of business organization- sole proprietary, partnership, private and public Ltd. Companies.

Books Recommended

- Entrepreneurship 6 th edition. Robert D Hisrich , Tata McGraw-Hill.
- Kuratko- Entrepreneurship – A Contemporary Approach, (Thomson Learning Books)
Chary – Business Gurus speaks (Macmillan)
- Kuratko- Entrepreneurship – A Contemporary Approach, (Thomson Learning Books)
Chary – Business Gurus speaks (Macmillan)
- S.S. Khanka – Entrepreneurial Development (S. Chand & Co.)
- Brandt, Steven C., The 10 Commandments for Building a Growth Company, Third Edition, Macmillan Business Books, Delhi, 1977

- Bhide, Amar V., The Origin and Evolution of New Businesses, Oxford University Press, New York, 2000
- Desai, Vasant, Small Scale Enterprises Vols. 1-12, Mumbai, Himalaya Publishing House. (Latest edition).
- Panda, ShibaCharan, Entrepreneurship Development, New Delhi, Anmol Publications.
- Patel, V. G., The Seven Business Crises and How to Beat Them, Tata-McGraw, New Delhi, 1995.
- Taneja, Satish and Gupta, S.L. Entrepreneurship Development-New Venture Creating, Galgotia Publishing House, New Delhi, Latest Edition
- Verma, J.C., and Gurpal Singh, Small Business and Industry-A Handbook for Entrepreneurs, New Delhi, Sage, 2002 Vesper, Karlsh, New Venture Strategies, (Revised Edition), New Jersey, Prentice- Hall, 1990.

**Paper Pattern
Entrepreneurship Development**

Time: 3 Hours

Marks: 80

**N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a. Theory b Theory	08 marks 08marks
		OR	
		C Theory	16 marks
2	Unit –II	a. Theory b Theory	08 marks 08marks
		OR	
		C Theory	16 marks
3	Unit –	a. Theory b Theory	08 marks 08marks
		OR	
		C Theory	16 marks
4	Unit –IV	a. Theory b Theory	08 marks 08marks

OR

	C Theory		16 marks
5	Unit-I	a Theory	04 marks
	Unit-II	b Theory	04 marks
	Unit-III	c Theory	04 marks
	Unit-IV	d Theory	04 marks

Elective Group-I (Paper IV)

E34-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 Development of Quality Management in services sector, Customer Service, Customer focused marketing. The Marketing Concept. Logistics as a Core Strategic

Competency, Customer Service Capability, Availability, Operational Performance, Reliability, Value added services, Customer Focused Services, Promotion-Focused Services, Manufacturing-Focused Services, Time Focused Services. Basic Service Customer Satisfaction, Cost-Effectiveness, Market Access . Market Extension, Market Creation.

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

Books Recommended:

1. Service Sector Management – Sanjay Patnakar – Himalaya
2. Managing Services – Christopher H. Lovelock
3. Total Quality Management: JE Ross
4. Total Quality Management: DH Besterfield, CB Michna: Prentice Hall
5. Services Marketing; Ravi Shankar
6. Services Marketing; S M Jha; Himalaya Publishing House.
7. Strategic services Management; Boyle.
8. services marketing and Management: Balaji A.H. wheeler.

Paper Pattern Service Sector Management

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

**Qu. 1 Unit –I a. Theory
b Theory**

**08 marks
08marks**

OR

C Theory

16 marks

Qu. 2 Unit –II a. Theory 08 marks
b Theory 08marks

OR

C Theory 16 marks

Qu. 3 Unit – a. Theory 08 marks
b Theory 08marks

OR

C Theory 16 marks

Qu. 4 Unit –IV a. Theory 08 marks
b Theory 08marks

OR

C Theory 16 marks

Qu.5 Unit-I a Theory 04 marks
Unit-II b Theory 04 marks
Unit-III c Theory 04 marks
Unit-IV d Theory 04 marks

Core Group Paper I
C41-International Business Environment

Total Marks :- 80

Objectives: This Course develops ability to understand and scan business environment in order to analyse opportunities and take decisions under uncertainty.

Unit – I

Theoretical framework of Business Environment: Meaning, Relevance, Nature Dimensions, Types and Importance of International Business. Levels of Environment, internal and external Environment. 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

International economic cooperation and agreements :- Regional economic integration : Types of Integration, theory of customs union, European Union, India-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 monetary 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 Centre.

Unit – III

International Trade and Investment Theories :-comparative cost theory; factor endowment theory; complementary trade theories-Stoper-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 EOUs, 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 - IV

Globalization And International Investments: - Meaning and dimensions, Features and factors favouring of 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 Globalization Social issues in International Business, Business ethics; Social Audit, 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

Books Recommended

1. International Business Environment by Francis Cherunilam – Himalaya Publishing House. 2. The International Business Environment by Anant K. Sundaram/J.Stewart Black-Prentice Hall.
3. International Business K. Aswathappa M cgraw hill education.
4. International Business environments and Operations John D Daniel, Lee H Radebaugh, Daniel P Sullivan-Pearson Education,

5. Dynamics of Successful International Business Negotiations by Robert T. Moran, William G. Stripp – JAICOV
6. The international Environment of Business by Gerald M. Meier – Oxford Press, 2006

Paper Pattern

International Business Environment

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

**1 Unit –I a. Theory 08 marks
b Theory 08marks**

OR

**2 Unit –II C Theory 16 marks
a. Theory 08 marks
b Theory 08marks**

OR

**3 Unit – a. Theory 16 marks
C Theory 08 marks
b Theory 08marks**

OR

**4 Unit –IV C Theory 16 marks
a. Theory 08 marks
b Theory 08marks**

OR

**5 Unit-I a Theory 04 marks
Unit-II b Theory 04 marks
Unit-III c Theory 04 marks
Unit-IV d Theory 04 marks**

2) C42-PROJECT WORK

Foundation Group-II – (Paper-III)

F43-Indirect Taxes

Objectives:- This course aims at imparting basic knowledge about Central Excise, Service Tax, Customs and CST, MVAT & Professional Tax

Unit - I

Central Excise Law: Basis of concept of excise duty, Definition and concept, concept of goods, manufacture and manufacturer, classification of goods, valuation under Excise law, levy, collection and exemption from Excise duty, CENVAT, Records and returns, Assessment under central Excise Law. (Theory and Numericals)

Unit - II

Custom Law: Basic concept of custom duty, Definition and concepts classification of goods, valuation of goods, levy of and exemption of custom duty, Importance Exportation and Transaction of goods, warehousing, Demand of duties and Refunds, Appeals, revision and settlements, penalties and offences, Advance Rulings, practical problems relating to customs duty. (Theory and Numericals)

Unit - III

Central Sales Tax Law and MSVAT: Importance, Definitions concepts of sale and Inter state sales, Liability to central sales Tax, Quantum of sales Tax, Procedures and forms under CST Act, Declared Goods and their Taxation, Introduction to Value Added Tax (VAT) provisions of Maharashtra value added Tax (MSVAT) practical problems on Central Sales tax and MSVAT. (Theory and Numericals)

Unit - IV

Service Tax: Introduction to service Tax law, Definition and Concepts, liability of service Tax, payment and recovery of service tax registration requirement and procedure, records and return, Assessment revision and Appeals, Offence and penalties, Computation of service tax of Legal Courier and Advertising Agency.

Professional Tax, LBT & GST.-Definition, Meaning & Importance of Professional Tax Applicability and Registration procedure. Meaning of LBT its applicability & assessment procedure. Introduction of Goods service tax, advantages & Disadvantages (Theory and Numericals)

Books Recommended

1. V.S. Datey : Indirect Taxes Law & Practice. (Taxmann).
2. Dr. H.C Mehrotra & Dr S P Goyal: Direct & Indirect Taxes.(Sahitya Bhavan)
3. Girish Ahuja & Gupta: Indirect Taxes Law & Practice. (Bharat Publication)
4. V Balchandran : Indirect Taxes.(Sultan Chand & Sons,delhi)

Paper Pattern

Indirect Taxes

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a. Theory	08 marks
		b. Problem	08marks
			OR
		c. Problem	16 marks
2	Unit –II	a. Theory	08 marks
		b. Problem	08 marks
			OR
		c. Problem	16marks
3	Unit –III	a. Theory	08 marks
		b. Problem	08 marks
			OR
		c. Problem	16marks
4	Unit –IV	a. Theory	08 marks
		b. Problem	08 marks
			OR

		c. Problem	16marks
5	Unit-I	a Theory / Problem	04 marks
	Unit-II	b Theory / Problem	04 marks
	Unit-III	c Theory / Problem	04 marks
	Unit-IV	d Theory / Problem	04 marks

Foundation Group-II – (Paper-III)

F43-OPERATIONS RESEARCH

Unit- I

Linear Programming: Introduction to Linear Programming Problems, Graphical Method - Assumptions, Formulation and Solution by Graphical Method: Feasibility Region (maximization, minimization and with mixed constraints).

Unit -II

Transportation & Assignment – Transportation: Formulation and Solution by North West Corner Rule (NWC), Least Cost Method (LCM) and Vogel’s Approximation Method (VAM); Optimization by Modified Distribution Method (MODI). Assignment: Formulation and Solution.

Unit -III

Replacement & Inventory models - Replacement Policies: Equipment Deteriorate Gradually, Time Value of Money Considered. Equipment Fail Suddenly (Group Replacement), Staff Replacement. Inventory Models with Probabilistic & Deterministic Demand. Classic EOQ, EOQ with bulk purchasing, EOQ with storage limitations, Simulation on Inventory System.

Unit- IV

PERT/CPM -. CPM and PERT: construction of network diagrams; network calculation; concept of float; probability consideration in PERT; calculation of float under PERT, Game Theory- Terminology, Game Models, Two Person Zero Sum Games and their Solutions, Graphical Method

Books Recommended

1. Introduction to Operations Research- Hillier & Liberman – McGraw Hill
2. Quantitative Techniques in Management by N. D. Vohra – Tata McGraw Hill
3. Operations Research - Paneersevam – Prentice Hall of India
4. Operations Research – J. K. Sharma - McMillan
5. Operations Research – Hira and Gupta – S. Chand & Co.
6. Operations Research – V.K. Kapoor – Sultan Chand & Sons, New Delhi.

Paper Pattern

Operation Research

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a. Theory	08 marks
		b. Problem	08marks
		c. Problem	16 marks
2	Unit –II	a. Theory	08 marks
		b. Problem	08 marks

OR

		c. Problem	16marks
3	Unit –III	a. Theory	08 marks
		b. Problem	08 marks
			OR
		c. Problem	16marks
4	Unit –IV	a. Theory	08 marks
		b. Problem	08 marks
			OR
		c. Problem	16marks
5	Unit-I	a Theory / Problem	04 marks
	Unit-II	b Theory / Problem	04 marks
	Unit-III	c Theory / Problem	04 marks
	Unit-IV	d Theory / Problem	04 marks

ELECTIVE GROUP – II (PAPER-IV)

E-44 E-Commerce

Unit –I

E-Commerce: Introduction, Definition, Benefits of E-Commerce, Impact of E-Commerce on business models, Traditional Commerce Vs E-Commerce, Advantages and Disadvantages of E-Commerce, Electronic Commerce and the Trade Cycle.

Types of E-Commerce, Technology used in E-commerce; Designing, building and launching e-commerce website (Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.)

Unit -II

IT Act 2000 and Cyber Crimes

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit- III

E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit IV

E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Books Recommended

1. Electronic Commerce, Greenstein and Feinman (TMH)
2. E-Commerce, Bhushan Dean – S. Chand
3. Web Publishing, MonicD'souza and J D'souza
4. Complete HTML, BPB
5. Cyber law , E-commerce & M-Commerce – Ahmand Tabrez
6. Handbook of Cyber and E-commerce laws – Bakshi P M & Suri R K
7. <http://www.tkdl.res.in>
8. www.wipo.int
9. eSecurity and You - Sandeep Oberoi (Tata McGraw-Hill)
10. Vishwanathan Suresh T., "The Indian Cyber Law" Second Edition 2001:- Bharat Law House.
11. Prasad T.V.R. Satya, : "Law Relating to Information Technology (Cyber Laws)" 1st edition 2001:- Asia Law House.

Paper Pattern E-Commerce

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1 Unit –I a. Theory 08 marks
b Theory 08marks

OR

C Theory 16 marks

2 Unit –II a. Theory 08 marks
b Theory 08marks

OR

C Theory 16 marks

3 Unit – a. Theory 08 marks
b Theory 08marks

OR

C Theory 16 marks

4 Unit –IV a. Theory 08 marks
b Theory 08marks

OR

C Theory 16 marks

5 Unit-I a Theory 04 marks
Unit-II b Theory 04 marks
Unit-III c Theory 04 marks
Unit-IV d Theory 04 marks

ELECTIVE GROUP – II (PAPER-IV)

E44-Company Law

Unit -I

- Introduction to Companies Act 2013.
- Formation of Companies, Public, Private and One Person Companies, Procedure for formation of company
- Memorandum of Association, Articles of Association, Alteration of MOA and AOA, Conversion of companies already registered.
- Prospectus, Public offer and Private Placement, Shelf Prospectus and Red Hearing prospectus. Allotment of securities by the Company.
Private Placement- Offer and invitation

Unit -II

- Kinds of Share Capital
- Issue of Sweat Equity shares.
- Issue and redemption of preference shares, Transfer and transmission of securities.
- Further issue of share capital, Rights Issue, Issue of Bonus Shares
- Provisions relating acceptance to deposits from Public
- Registration of Charges including punishment for contravention.

Unit –III

- Register of members, annual return.
- Meetings of shareholders : Annual General Meeting and Extra Ordinary General Meetings. Notice of meetings and explanatory statement. Quorum for the meetings, Ordinary and special resolutions.
- Meetings of Board: quorum for Board meetings, Minutes of meetings, Notice, Agenda, Passing of resolution by circulation, Audit Committee, Powers of Board.
- Loan to Directors, Loans and Investment by the Company, Related party Transaction.

Unit -IV

- Appointment, Resignation and Removal of Auditors, Qualifications and Disqualification of auditors.
- Appointment, Resignation and Removal of Directors, Qualifications and Disqualification of Directors, vacation of Office, Number of Directorships, Directors Report, Provisions relating to Additional Directors, Alternate Directors, Nominee Directors, Independent Directors.
- Appointment of Managing Director, Whole Time Director,
- Key Managerial Person, secretarial Audit, Functions of Company Secretary

Reference Books

- Students Guide to Company Law, A. K. Mujumdar, Taxman Allied Services Ltd. New Delhi.
- A Text Book of Company Law, P.P.S. Gogna
- Company Law & Practice, A. K. Mujumdar & G. K. Kapoor, Taxman Publication
- Principles of Company Law, M. C. Shukla, S. Chand & Compant Ltd.
- Company Law , N. D. Kapoor,Sultan Chand & Sons,New Delhi,
- Company Law,Avatar Singh, Eastern Book Company.
- Company Law(A Comprehensive Text Book on Companies Act, 2013, Dr. G.K.Kapoor, Taxmann
- Company Law, J Santhi, Margham Publications (2015)

**Paper Pattern
Company Law**

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a. Theory b Theory	08 marks 08marks
OR			
		C Theory	16 marks
2	Unit –II	a. Theory b Theory	08 marks 08marks
OR			
		C Theory	16 marks
3	Unit –	a. Theory b Theory	08 marks 08marks
OR			
		C Theory	16 marks

**4 Unit –IV a. Theory
b Theory**

**08 marks
08marks**

OR

C Theory

16 marks

**5 Unit-I a Theory
Unit-II b Theory
Unit-III c Theory
Unit-IV d Theory**

**04 marks
04 marks
04 marks
04 marks**