

M.Com Final

201. Research Methodology

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

1. Research : Meaning, Objectives, Importance and Types of Research.
2. Meaning and Concept of Research Methodology, Research Process, Data Collection and Data Analysis.
3. Sampling Theory – Methods of Sampling, Sampling Distribution, Sampling and Non-Sampling Errors, Concept of Standard Error and its utility
4. Parametric Tests – ‘t’, Z and F test.
5. Non-parametric Tests – Chi-square, Mann Whitney, Krushal Wallis Test etc.

Note : The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended

1. Croxton & Cowden : Applied Statistics
2. Karnel, P.H. : Applied Statistics for Economics
3. Gupta B.N. : Statistics
4. Sanchheti & Kapoor : Statistical Methods
5. K.N. Nagar : Elements of Statistics (Hindi)
6. Mathur, Khandelwal, Gupta, Gupta : Business Statistics, Ajmera Book Company, Jaipur (Hindi and English)

202. Project Planning & Management

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

1. Project Management, Project Management System and Systems Development Cycle, Project Feasibility Study.
2. Project Planning, Project Evaluation, Managing Risk in Projects
3. Project Organisation Structure, Risk and Sensitivity Analysis, Social Cost Benefit Analysis.
4. Cost Estimation and Budgeting, Network Analysis (PERT and CPM).
5. Project Control, Project Management Information System, Project Management Performance.

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Books Recommended

1. Prasanna Chandra : Projects Preparation Appraisal Budgeting and Implementation (Tata McGraw-Hill Pub. New Delhi).
2. Bierman, H and Jr. The Capital Budgeting Decision (4th Edn. Mac Millan, New York 1973).
3. Dean J. : Capital Budgeting (Columbia University Press, New York, 1973).
4. Fleisher, C.A. : Capital Allocation Theory : The Study of Investment Decisions (Appleton century Crots New York, 1969).
5. Haley C.W. and Schall, L.D. : The Theory : The Study of Investment Decisions (McGraw Hill, New York).
6. Lutz. F. and Lutz V : The Theory of Investment of the firm (Princeton University Press, Princeton, N.J., 1951).

03. Tax Planning

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

1. Meaning of Tax Planning, Tax Avoidance, Tax Evasion and Tax Management, Objectives of Tax Planning, Concept of Diversion of Income and Application of Income. Ethical Question, Recognized Methods of Tax Planning — Tax Holidays, Deductions, Relief s & Rebates.
2. Tax Planning through form of business organization — Individual, Firm, LLP (Limited Liability Partnerships), AOP/BOI.
3. Tax planning for Companies, Cooperatives, NRI & Trusts.
4. Specific Areas of Tax Planning — Tax planning in respect of capital gains, Investment income, Structure of salaries.
5. Tax consideration in respect of specific decisions, Own or lease an asset, Make or Buy an asset, Financial Leverages — Share vs Debentures, Export vs Domestic Sales.

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Books Recommended

1. N.K. Sharma : Tax Planning (Hindi)
2. Singhanian V.K. : Direct Taxes Law and Practice.
3. Kharbanda S.R. & Premnath : HUF Tax Planning & Assessment.
4. Bhargava, S.R. & Jain N.L. : Tax Planning via Status in Direct Tax Matters.
5. Santhanam R. : Tax Planning in Respect of Capital Gains.
6. Bhagwati Prasad : Wealth Tax and Gift Tax
7. Mehrotra & Goyal : Wealth-Tax and Gift Tax
8. R.N. Lakhotia : How to save Income Tax by Tax Planning
9. E.A. Srivastava : Corporate Tax Planning.
10. R.N. Lalkhotia : Tax Management.
11. H.P. Raina : Corporate Taxation-A Handbook.
12. C.K. Shah : Tax Planning

204. OR & QT**Teaching: 3 Hours per week.****Duration: 3 Hours****Max. Marks: 100**

1. Linear Programming
2. Transportation and Assignment Models
3. Games Theory – Two persons zero-sum game : Pure and Mixed Strategy, Rule of Dominance.
4. Queuing Theory : Single Channel Queuing Problems and Simulation.
5. Network Analysis – PERT and CPM, Crashing.

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Books Recommended

1. Mathur, Khandelwal, Gupta, Gupta : Sankriya Vigyan, Ajmera Book Company, Jaipur (Hindi)
2. Mathur, Khandelwal, Gupta, Gupta : Operations Research, Ajmera Book Company, Jaipur
3. Agarwal N.P. : Operations Research, RBD Jaipur.
4. Churchman C. West : Introduction of Operation Research
5. Hadley & Whirthin : PERT CPM and Marketing Management and Inventory Control
6. Faus : Linear Programming
7. Theil, Book & Klock, O.R. : Substantive Economics.
8. Hopeman R.J. : System Analysis and Operation Management
9. Kothari, C.R. : Operations Research
10. Kapoor, V.K. : Operations Research
11. Mathur, Gupta and Khandelwal : Quantitative Methods (Hindi)

205. Financial Reporting

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

1. Corporate Financial Reporting : Meaning, Need, Developments, Issues and Problems in Corporate Financial Reporting with special reference to Published Financial Statements.
2. Development of Accounting Standards in India and Abroad, Role of ICAI. Introduction of IFRS; Requirement of IFRS.
3. Accounting Standards interpretation and guidance notes on various accounting Aspects issued by ICAI and their Applications.
4. Developments in Financial Reporting : Value Added Statement, Economic Value Added, Market Value Added and Shareholders Value Added, Environmental Accounting.
5. Human Resource Accounting and Inflation Accounting, Recent Developments in Financial Reporting System : Web Enabled Reporting, Triple Bottom Line Reporting, Value Reporting etc.

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Books Recommended

8. M.C. Khandelwal : Advanced Accounting (Hindi)
9. Jain, Shrivastav, Pareek : Advanced Accounting (Hindi)
10. Agarwal B.D. : Advanced Financial Accounting
11. Porwal L.S. : Accounting Theory

12. Royal G.D. : Accounting Theory
13. Chakaravorty H : Accounting Theory
14. Lela R.K. & Jawahar Lal : Accounting Theory.
15. Shukla Grewal : Advanced Accounts
16. E.S. and Gupta : Accounting Theory.
17. Glantierr, M.W.F. & Underdown : Accounting Theory and Practices
18. R.L. Gupta and R. Radhaswami : Advanced Accounts Vol. I & II.
19. Ghosh, Maheshwari & Goyal : Studies in Accounting Theory.
20. Monga, Sehgal, Ahuja : Advanced Accounts, Vol. II.
21. Jain & Narang : Advanced Accounts.
22. Narang : Accounting Theory

206. Strategic Financial Management

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

1. Financial Policy and Corporate Strategy, Strategic Decision Making Frame Work, Interface of Financial Policy, Balancing Financial Goals vis a vis Sustainable Growth.
2. Indian Capital Market : Role of Primary and Secondary Market, Capital Market Instruments – Financial Derivatives – Stock Futures, Stock Options, Index Futures, Index Options. Option Valuation Techniques : Binominal Model, Black Schools Option Pricing Model, Greeks – Delta, Gamma, Theta, Rho and Vega.
3. Security Analysis – Fundamental Analysis : Economic, Industry and Company Analysis, Technical Analysis – Market Cycle Model and Basic Trend Identification, Different Types of Charting, Support and Resistance Price Pattern and Moving Averages.
4. Portfolio Theory and Pricing – Efficient Market Theory, Random Walk Theory Markowitz Model of Risk Return Optimization, CAPM.
5. Mutual Funds: Regulatory Framework, Evaluation of Various Schemes of Mutual Funds.

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Books Recommended

1. Kulkarni P.V. : Financial Management
2. M. Pandey : Financial Management
3. Khan and Jain : Financial Management

4. S.P. Gupta : Financial Management (Hindi)
5. Fisher and Jordan : Security Analysis and Portfolio Management (Prentice Hall)
6. Jones, Tuttle and Heaton : Essential of Modern Investment (Ronald Press)
7. Gupta L.C. : Return on equities the Indian Experience (Oxford, New Delhi)
8. Bhalla V.K. : Investment Management S. Chand & Co.
9. Sinha, Hemlata and Balkishan : Investment Management (IFMR)
10. Frederic, Amiling : Investments (Prentice Hall).
11. Cohan Zinbarg and Zeiteal : Investment Analysis and Portfolio Management (Richard D. Irvin).
12. Carahem & Dodd : The Investment Analysis (Tata McGraw Hill)
13. Prasanna Chandra : The Investment Analysis (Tata McGraw Hill)
14. Preeti Singh : Investment Management (Himalya Publishing)

OPTIONAL PAPERS (Any Two of the following)

207. Managerial Economics and Management

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

1. Nature and scope of managerial economics, managerial, economics his role and responsibilities, theories of location and size of business, demand forecasting, cost of production analysis : Cost concepts and classification, cost-output relationship economics and of scale, production function, pricing decision under (i) perfect competition, (ii) under imperfect competition, (iii) under monopoly.
2. Pricing monopolies and profit management, price discrimination, profit planning and control, pricing of public utility services. Macro economic problems and analysis, national income and full employment, business policies, government and economy.
3. Meaning, nature and functions of management, importance of management specially in case of India, management by objective management buy exception, systems management.
4. Planning and decisions-making : Process of decision-making, operational research, PERT and CPM (theoretical concepts only) types of organisation, delegation of authority and responsibility organisational charts, formal and informal organisation, decentralisation, Co-ordination and communication, Leadership and motivation, Control, Various methods of control, Management of change and resistance to management of change, Management development.

Books Recommended

1. Sonier and Hauge : A Text Book of Economics Theory
2. Golber, Bradfer & Alt : Business Economics

3. Nemmers E.E. : Managerial Economics.
4. Harod Koontz & Cryrill Odonnel : Principles of Management
5. Richard A. Johnson : The Theory and Management of Systems.
6. Agarwal R.C. : Prabhandh
7. Ojha B.L. Principles of Managerial Economics
8. Sharma & Surana : Prabahandh Ke Sidhant
9. Jhingan : Managerial Economics.
10. Dean J. : Managerial Economics.

208. Taxation and Audit Practical

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

1. Audit Procedures: Statutory and Internal Audit, Audit Programme, Internal Control and Internal Check, Vouching, Verification, Case Studies, Preparation of Audit Reports.
2. Obtaining PAN/TAN, Filing I.T. Return, Filing W.T. Return, Filing VAT Return, Filing Other Taxes Return, Depositing tax, Assessment Procedure, Use of different tax forms.

Distribution of Marks

Practical: Maximum Marks 75

Viva-Voce: Maximum Marks 25

Note:

1. Each Candidate is required to appear in practical examinations to be conducted by Internal & External Examiners. The external examiner shall be appointed by the University through BOS and internal examiner will be appointed by Head of the Department/Principal of the College.
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209. Information System and Accounting

Teaching: 3 Hours per week.

Duration: 3 Hours

Max. Marks: 100

1. Information System - Data and information concepts, System concepts, Open and closed system, Business as a system.
2. Information System Security - Approaches to IS development, Requirement analysis, design, implementation and maintenance, IS security, Disaster Recovery.
3. Accounting Information System - Categories of accounting information system, Architecture of AIS, Implementation of AIS, Major Accounting information system. Financial information system,
4. Transaction Processing and Computerized Commercial Application - TP cycle, Data validation, Batch and on line processing, Computerized commercial application.
5. Computerized Accounting by using Excel – Application of Statistical and Accounting & Finance Functions, Use of Accounting Softwares.

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Books Recommended

1. Fundamentals of Computers V. Rajarman.
2. Programming n COBOL-Schaum Series.
3. Principles of Auditing – Tondon.
4. Selecting the Computer System – Chorafas.
5. System Analysis & Data Processing Subramaniam and Menon.
6. Computer and Data Processing –Gordon B.Davis (Asian Edition)

7. Computers and Commonsense Roger Hund and John Shelly.
8. Machine Organisation – An introduction to the Structure and Programming of Computing Systems = Pflieger P.C. (New York Willey 1982).
9. Fundamentals of Data Structures – Herowitz E. Sahanj Co. Computer Science Press 1978.
10. Computer Hardware and Organisation – Solam M.E., Galgotia Publication (1936).
11. Fundamental Concept of Programming System – Allaman J.D. (Adision Wesley).
12. Cobol Programming M.K. Roy and O Ghosh (Tata McGraw Hill of New Delhi).
13. Computer Programming in Cobol : V. Rajaraman (Prentice Hill of India, New Delhi).

210. Dissertation

Max. Marks: 100

(Only for Collegiate Students securing at least 55% marks in M.Com Previous)