



Shivaji University, Kolhapur
Revised Syllabus for Master of Commerce (M.Com.) Part - II
Introduction from June, 2014 and onwards

Sr. No.	Semester III	Sr. No.	Semester IV
	Compulsory Papers		Compulsory Papers
1	Paper-I Management Accounting	25	Paper-II Management Accounting (Management Control system)
2	Paper-I Business Finance	26	Paper-II Business Finance
	Special Groups		Special Groups
3	Gr. a: Paper-V Advanced Accountancy (Cost Accounting)	27	Gr. a: Paper-VII Advanced Accountancy (Financial Management)
4	Gr. a: Paper-VI Research Methodology and Project Work (Advanced Accountancy)	28	Gr. a: Paper-VIII Research Methodology and Project Work
5	Gr. b : Paper-V Advanced Costing (Financial Management)	29	Gr. b : Paper-VII Advanced Costing (Financial Management)
6	Gr. b : Paper-VI Research Methodology and Project Work (Advanced Costing)	30	Gr. b : Paper-VIII Research Methodology and Project Work (Advanced Costing)
7	Gr. c : Paper-V Taxation	31	Gr. c : Paper-VII Taxation
8	Gr. c : Paper-VI Research Methodology and Project Work (Taxation)	32	Gr. c : Paper-VIII Research Methodology and Project Work (Taxation)
9	Gr. d : Paper-V Advanced Banking & Financial System (Modern Banking)	33	Gr. d : Paper-VII Advanced Banking & Financial System (Modern Banking)

10	Gr. d : Paper-VI Research Methodology and Project Work (Advanced Banking & Financial System Bank Management)	34	Gr. d : Paper-VIII Research Methodology and Project Work (Advanced Banking & Financial System Bank Management)
11	Gr. e : Paper-V Cooperation & Rural Development (Cooperative Structure in India)	35	Gr. e : Paper-VII Co-Operation & Rural (Cooperative Structure in India)
12	Gr. e : Paper-VI Research Methodology and Project Work (Co-Operation & Rural Development -Rural Economy of India)	36	Gr. e : Paper-VIII Research Methodology and Project Work (Co-Operation & Rural Development -Rural Economy of India)
13	Gr. f : Paper-V Business Administration (Application of Management in International Business)	37	Gr. f : Paper-VII Business Administration (Application of Management in International Business)
14	Gr. f : Paper-VI Research Methodology and Project Work (Business Administration - Functional Areas of Management)	38	Gr. f : Paper-VIII Business Administration – Introduction to Business Administration
15	Gr. g : Paper-V Secretarial Practice (Company Administration)	39	Gr. g : Paper-VII Secretarial Practice (Secretarial Audit and Investigation)
16	Gr. g : Paper-VI Research Methodology and Project Work (Secretarial Practice- Business Correspondence)	40	Gr. g : Paper-VIII Research Methodology and Project Work (Secretarial Practice- Business Correspondence)
17	Gr. h : Paper-V Small Business & Entrepreneurship Management	41	Gr. h : Paper-VII Small Business & Entrepreneurship Management

18	Gr. h : Paper-VI Research Methodology and Project Work (Small Business & Entrepreneurship Management-Management of small scale Industry)	42	Gr. h : Paper-VIII Research Methodology and Project Work (Small Business & Entrepreneurship Management-Management of small scale Industry)
19	Gr. i : Paper-V Organized Markets & Transportation	43	Gr. i : Paper-VII Organized Markets & Transportation
20	Gr. i : Paper-VI Research Methodology and Project Work (Organised Markets & Transportation-Transport)	44	Gr. i : Paper-VIII Research Methodology and Project Work (Organised Markets & Transportation-Transport)
21	Gr. j : Paper-V Insurance (General Insurance)	45	Gr. j : Paper-VII Insurance (General Insurance)
22	Gr. j : Paper-VI Research Methodology and Project Work (Insurance-Principles & Practice of Life & Health Insurance)	46	Gr. j : Paper-VIII Research Methodology and Project Work (Insurance-Principles & Practice of Life & Health Insurance)
23	Gr. k : Paper-V Advanced Statistics (Industrial Statistics)	47	Gr. k : Paper-VII Advanced Statistics (Demography and Index Numbers)
24	Gr. k : Paper-VI Research Methodology and Project Work (Advanced Statistics-Design of Experiments And Sampling Techniques)	48	Gr. k : Paper-VIII Research Methodology and Project Work (Advanced Statistics-Design of Experiments And Sampling Techniques)

**Compulsory Paper
Semester - III
Paper - I
Management Accounting**

Objectives : To understand the application of accounting techniques for management

Course Input :

Unit 1 : Introduction - Meaning of Management Accounting, Nature, Role of Management accounting in decision making, Management accounting vs Financial accounting, Tools and techniques of management accounting
(10 Lectures)

Unit 2 : Financial Statements - Meaning and Types of Financial Statements. Analysis of financial statements, Ratio Analysis, Classification of Ratios - profitability ratios, turnover ratios, solvency and liquidity ratios, Advantages and limitations of accounting ratios.

Unit 3 : Working Capital :
Meaning, Significance and determinants of working capital, planning of working capital requirement, sources and application of working capital, Estimation of working capital.

Unit 4 : Funds flow Statement & Cash flow Statement :-

- a) Meaning of Funds, Meaning of Funds Flow Statement, Identifying of flow of funds, Preparation of Funds Flow Statement.
- b) Meaning of Cash Flow Statement, Cash and cash equivalents, Cash flow from operating activities, Cash flow from investing activities & Cash Flow from financing activities, Preparation of Cash Flow Statement.
(AS-3)
- c) Difference between Funds Flow Statement and Cash Flow Statement.

Reference Books

1. Khan M.Y. and Jain P.K., Management accounting, Tata McGraw Hill, New Delhi.
2. Charles T. Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi.

3. Horngren, Charles T., George Foster and Shrikant M. Daliar : Cost Accounting : A Managerial Emphasis, Prentice Hall, Delhi.
4. Pandey I. M. : Management Accounting, Vani Publication, Delhi.
5. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting, Profit Planning and Control, Prentice Hall, New Delhi.
6. Manmohan & Goyal : Principles of Management Accounting.
7. Maheshwari : Principles of Management Accounting.
8. Robert Anthony and Vijay Govindrajana - Management Control System.

Distribution of Marks

Theory : 32 Marks.

Practical Problem: 48 Marks.

Nature of Question Paper for

Management Accounting Paper I & II

Instructions :-

1.Question No.1 & Q. No. 2 Compulsory.

2.Attempt any Three Questions From Q. No. 3 to 6.

Q. No.1	– A) Choose correct Alternative given below	8 Marks
	B) Fill in the blanks	4 Marks
	C) True or False	4 Marks
Q. No.2-	A) Broad Question	8 Marks
	B) Broad Question	8 Marks
	OR	
	Short Notes (Any Four out of Six)	16 Marks
Q. No.3	Problem	16 Marks
Q. No.4	Problem	16 Marks
Q. No.5	Problem	16 Marks
Q.No.6	Problem	16 Marks

Compulsory Paper
Business Finance Paper - I

Unit - I : Environment of Business Finance:-

Concept, scope and significance of business finance - organization of finance, function - role of financial controller/ Manager - relationship of finance to economics and accounting Modern approach to financial management - investment decision, finance decision, and dividend decision, finance decision capitalization- Concept and theories over capitalization and Under - capitalization - concept, symptoms, causes, effects and remedies. (15 Periods)

Unit - II : Financial statement Analysis- Meaning, Objectives and Characteristics of financial statements. Types of financial statements - Income/ P/L statement, B/Sheet, Funds Flow Statement, Cash-Flow Statement, statement of retained earnings (p) Appropriation A/c) and schedules. Limitations of financial statements.

Financial Statement Analysis - Meaning and Methods with special reference to ratio analysis. (15 Periods)

Unit - III : Sources of Long-term finance and Marketing of securities - Equity capital, internal accruals, preference venture capital term loans and debentures, Meaning, characteristics, merits, demerits and legal provisions.

Methods of marketing of securities - Initial Public Offer (IPO), Secondary/ Further Public Offer (FPO) , Rights issue, Private placement, preferential allotment and under writing of securities- stock market operations. SEBI - Genesis, organization, objectives, function, appraisal of SEBI work. (15 Periods)

Unit - IV : Working Capital Management - Concept, types and significance of working capital - factors determining working capital requirements - Sources of working capital - Accruals, trade credit, commercial banks, public Deposits, Inter- corporate- deposits, short term loans from financial institutions, Commercial Paper (CP) etc.

Cash and Liquidity Management, Credit Management and Inventory Management. (15 Periods)

Books Recommended :

- 1) Essentials of Business Finance – Dr.R.M.Shrivastav
- 2) Corporation Finance – S.C.Kuchal
- 3) Investment and Securities Market in India – V.A.Avdhani
- 4) Corporate Financial Policy – Guthmann and Dougall
- 5) Readings in Indian Financial Services – Digvijay
- 6) Corporate Finance – Brealey, Richard A. & Steward C Myers
- 7) Stock Exchange and Investment - Raghunathan
- 8) Stock Exchange Trading in India – Gupta L.C.
- 9) Capital Issues, SEBI and Listing – Chandratre K.R.
- 10) Corporate Mergers, Amalgamations & Take over – Verma J.C.
- 11) Corporate Restructuring and Indian Perspective – Mattoo P.K.
- 12) Financial Services in India – M.A.Kohok
- 13) Ravi M Kishore, Financial management (2008) Taxman, Allied services pvt.Ltd, New Delhi.
- 14) prasanna Chandra, Financial management (2010) TMH, New Delhi.
- 15) Bhole L.M. Financial Institutions and Markets (2007) TMH, N. Delhi.
- 16) Aswthappa, International Business THM, N. Delhi.

NATURE OF QUESTION PAPER

Total Marks:80

Duration: 3 Clock Hours

Instructions: 1) Que. No. 1 & 2 are COMPULSORY

2) Attempt any Three questions from Que. No. 3 to 6

Que:- 1: (A) Multiple choice questions -----08 Marks

(B) Fill in the blanks -----04 Marks

(C) True OR False ----- 04 Marks

Que.- 2: Short answer type questions (Any TWO out of THREE) -16 Marks

Que:- 3: Broad question -----16 Marks

Que:- 4: Broad question -----16 Marks

Que:- 5: Broad question -----16 Marks

Que:- 6: Write Short Notes (Any TWO out of THREE) -----16 Marks

Semester - III
Group a
Advanced Accountancy
(Cost Accounting)
Paper V

Objectives :-

- i) To gain the understanding of costing concepts.
- ii) To acquaint the students with Cost Accounting procedure and techniques.

Unit - I: Introduction and Elements of Cost-

Meaning, scope and objectives of Cost Accounting, Elements of Cost-
Classification of Cost, Cost Unit, Cost Centre, preparation of Cost Sheet
and Quotation.

Unit - II: Cost Accounting of Material , Labour and Overheads.

- (a) Methods of pricing the issue of materials-LIFO, FIFO, Simple Average, Weighted Average, Levels of Stock, Economic Order Quantity (EOQ)
- (b) Methods of wages - Time Basis, Piece Basis (Theory only) Labour Turnover.
- (c) Classification, allocation and apportionment of overheads.

Unit - III: Methods of Costing -Contract Costing, Operating Costing and Process Costing, including equivalent production

Unit - IV: (a) Reconciliation of Cost and Financial Accounts.

- (b) Integrated System of Accounting.

Reference Books

1. Cost Accounting –B K Bhar
2. Cost Accounting – Jain and Narang
3. Cost Accounting - S N Maheshwari
4. Cost Accounting (Problems & Solutions) – Khanna, Pandey, Arora and Ahuja.
5. Cost Accounting – Shukla, Grewal & Gupta.

Distribution of Marks –

- | | | |
|-----------------------------|----------|------------------|
| 1. Theory | : | 32 Marks. |
| 2. Practical Problem | : | 48 Marks. |

80 Marks.

**Nature of Question Paper
Advanced Accountancy Paper V & VII**

Instruction :-

- 1. Q. No.1 & Q. No.2 are Compulsory.**
- 2. Attempt any Three Question from Q. No.3 to 6.**

Q. No.1.	a) Choose correct Alternative	8 Marks	
	b) Fill in the Blanks	4 Marks	
	c) State True or False	4 Marks	16 Marks
Q. No.2.	(A) Write short Answer (Any two out of four)		16 Marks
Q. No.3.	Problem	16 Marks	
Q. No.4.	Problem	16 Marks	
Q. No.5.	Problem	16 Marks	
Q. No.6.	Problem	16 Marks	

Semester - III
Group : b
Advanced Costing (Paper V)
(Financial Management)

Objectives: (i) To gain the understanding of financial management concepts
(ii) To acquaint the students with financial management techniques.

Unit 1 : Financial Management : Meaning, Nature, Importance and Scope of financial management

Unit 2 : Capital Budgeting : Nature of capital investment decisions. Investment Evaluation Criteria - NPV, IRR, Profitability Index, Payback Period, Accounting Rate of Return, NPV and IRR Comparison - Capital Rationing, Risk Analysis in Capital Budgeting.

Unit 3 : Working Capital : Meaning, Significance and types of working capital - Financing of working capital requirements - financing of working capital - sources and application of working capital - management of working capital.

Unit 4 : Dividend Policy : Issues in dividend decision, current trends of Dividend declaration, forms of Dividend, Corporate dividend behaviour, Dividend Distribution Tax, and its influence on dividend policy.

Reference Books:

1. Cost Accounting : Jain & Narang
2. Cost Accounting : Meshwari S. N.
3. Cost Accounting : Khanna Panday Ahuja.
4. Cost Accounting : M.C. Shukla
T. S. Grewal
M. P. Gupta

**Nature of Question Paper
Advanced Costing
Paper V**

Instructions : (i) Q. NO. 1 & 2 are Compulsory
(ii) Attempt any 3 from Q. No. 3 to 6.

Q. No. 1

- | | | |
|---|---------|----------|
| (a) Chose the correct alternative given below | 8 Marks | |
| (b) Fill in the blanks | 4 Marks | |
| (c) True or false | 4 Marks | 16 Marks |

Q. No. 2 Short Note (Any two out of three) 16 Marks

Q. No. 3 Problem 16 Marks

Q. No. 4 Problem 16 Marks

Q. No. 5 Problem 16 Marks

Q. No. 6 Problem 16 Marks

Semester - III

Group C
Taxation
Paper V

Course Objectives: -

This course aims at imparting basic knowledge about MVAT, CST, Professional Tax Act, GST & DTC.

Unit - 1: Maharashtra Value Added Tax Act, 2002:

Definitions, Incidence Registration and Levy of Tax, Registration Types of Taxes, Schedules, Input Tax Credit, Returns, Penalties, Offence, Prosecution, Appeals, Assessment, Rectification, Reassessment, Tax Audit, Business Audit, Refund Audit, Sales Tax Authorities, e-filing and e-payment.

Unit - 2: Central Sales Tax Act, 1956 :-

Definitions, sale and purchases in the course of Interstate sale, Sale and Purchase out side State, Sale and Purchase in the Course of Import and Export, Incidence and levy of Tax, Exempted inter State Sales, Registration and cancellation of Registration, Rates of Taxes, Forms- C, E-I, E-II, F, H e Application, penalties.

Unit - 3: Maharashtra State Tax on Professions Act, 1975

Definitions, Registration and Enrolment, e- Return and e payment of Tax, Assessment, Penalties, Appeal, Revision and Rectification of mistakes and schedules to the Act.

Unit - 4: Introduction to Goods and Services Tax and Direct Tax Code:-

Concept of GST, Central and State GST, Comparison between DTC and Income Tax and Wealth Tax Act.

NOTE: - Problems to be set on MVAT and CST only.

Reference Books for Paper V & VII

- 1.Ahuja Girish & Gupta Ravi : Practical Approach to Income Tax, Wealth Tax and Central Sales Tax Act.
- 2.Indirect Taxes : V.S.Datey (Taxmann)
- 3.Vinod Singhania : Direct Taxes (Taxmann)
- 4.Indirect Taxes Mode Easy : Prof. N.S.Govidan , C.Sitarman&co.Pvt.Ltd
- 5.The Bombay Sales Tax Act : Mahendra Jain , Laxs Times ,Mumbai
- 6.The Bombay Sales Tax Act : By Shantilal Shaha
- 7.Service Tax Practice Made Easy : Avdesh Oza & Shrikant Oza ,The Tax Publisher Jodhpue.

Taxation
Paper V and VII
Nature of Question Paper

80 Marks

1. Q. 1, 2, And 3 are Compulsory.
2. Attempt any two Question from Question 4 to 6.

Q. No.1.	A) Choose correct alternative given below.	8 Marks
	B) Fill in the blanks.	4 Marks
	C) True or False.	4 Marks
Q. No.2.	A) Broad Question.	8 Marks
	B) Broad Question.	8 Marks
	OR	
	A) Broad Question.	8 Marks
	B) Broad Question.	8 Marks
Q.No.3.	Broad Question.	16 Marks
	OR	
	Short Notes.(Any Four out of Six)	16 Marks
Q. No.4.	Problem.	16 Marks
Q. No.5.	Problem.	16 Marks
Q. No.6.	Problem.	16 Marks

M.Com. Part-II
Semester - III
Group - d
Advanced Banking and Financial System Paper - V
(Modern Banking)

Objectives :

- 1) To acquaint the students about advanced tools and techniques of Banking.
- 2) To make aware of banking practices in the modern world.
- 3) To familiarize the students with the changing scenario of Indian banking.

Unit - 1 : Reforms in banking (Periods – 15)

- A) Banking sector reforms since 1991-BASEL Accord-I and II
- B) Call market, Repo and Reverse repo
- C) Clearing house facility, Treasury bills and Government securities.

Unit - 2 : Retail banking (Periods- 15)

- A) Meaning and types of retail banking, Product and services-its business and composition,
- B) Housing loans-Personal loans-Education loans, Farm loans, EMI-Value Added Services
- C) Computation of interest- Fixed rate-Floating rate, opportunities and challenges of retail banking.

Unit - 3 : Innovations in Banking (Periods- 15)

- A) Social banking- Off shore banking, -HI-Tech banking
- B) EFT, NEFT, RTGS- Core banking, Banking, Ombudsman-E-purse
- C) Tele banking-Capital Adequacy Norms-NPS-its management- Consortium banking-

Unit - 4 : A)Distribution channels-role of district treasuries-Teller machines at the bank centers

- B) Any Time Banking, Any Where Banking- ATMs-cash dispensers
- C) Electronic payment system- Home banking. (Periods- 15)

References books:-

- 1) Modern Commercial Banking H.R. Machuraja.
- 2) E-Banking in India - Challenges and opportunities, Uppal and Jatana.
- 3) E-Commerce- G. Goel.
- 4) R.B.I. Act-1934.
- 5) Banking sector Reforms- Sultan king
- 6) E- Banking - VAsu Deva
- 7) Modern Banking in India Dimensions and Risks-R.K.Uppal and Bishnupriya Mishra
- 8) A to Z of Banking and Finance- Kishore C. Padhy and Rakesh Roshan Mishra
- 9) Modern Banking - Theory and Practice - D. Muraleedharan
- 10) Introduction to Modern Banking Technology and management- Vadlamani Ravi

Nature of Question Paper
Group d
Sem. III & Sem. IV
Paper V to VII
Advanced Banking and Financial System
(Modern Banking)

Total Marks : 80

Duration: 3 Clock Hours

Instructions : 1) Que. No. 1 & 2 are COMPULSORY.

2) Attempt any Three questions from Que. No. 3 to 6.

Que. 1 : (A) Multiple choice questions ----- 08 Marks

(B) Fill in the blanks ----- 04 Marks

(C) True OR False ----- 04 Marks

Que. 2 : Short answer type questions (Any TWO out of THREE) - 16 Marks

Que. 3 : Broad question ----- 16 Marks

Que. 4 : Broad question ----- 16 Marks

Que. 5 : Broad question ----- 16 Marks

Que. 6 : Write Short Notes (Any TWO out of THREE) ----- 16 Marks

Semester - III
Group: e- PAPER. V
Cooperation and Rural Development.
(Cooperative Structure in India.)

PREAMBLE - The objective of this paper is to create awareness among the students about co operation and rural development. India is a land of villages, which has more than 5.50 lakh villages. So Indian economy is predominantly a rural economy. Therefore, the students should be provided with the knowledge of rural economy. Cooperative is the third amongst important sectors in economy after the private and public sectors. Cooperation is golden mean between the capitalistic and Socialistic economy. Cooperative movement is related to the weaker sections of the society which fulfills the collective needs of the society. Cooperation creates social responsibilities and commitments for the overall development. This paper consists of introduction to cooperation and rural development, Cooperative structure, Cooperative farming and cooperative credit structure in India.

Unit-1- Introduction – Cooperation and rural development [15 – Periods]

- A) Cooperation and rural development meaning- Scope and significance
- B) Role of Cooperation in rural development
- C) Importance of rural development in Economic development through cooperatives.
- D) Rural development and Women's Cooperatives.

Unit-2- Cooperative Structure And Policy [15- Period]

- A) Cooperative Structure in India
- B) Development of Rural leadership through Cooperative- Its Components and Constraints.
- C) A. D. Gorwala Committee :1951
- D) Cooperative Democracy- Policy, Planning and Decision making

Unit -3- Cooperative farming in India. [15 – Periods]

- A) Cooperative farming : meaning and features
- B) Cooperative farming :Types
- C) Cooperative farming in India : Progress, Problems and Measures
- D) Cooperative farming and Rural Development.

Unit- 4 -Cooperative Credit and Rural Development

[15 – Periods]

- A) Short term and Medium term Cooperative credit and Rural Finance : PACCS, DCCBs and SCBs. - Prudential Norms and Cooperative credit Institutions.
- B) Long - term Cooperative Credit and Rural Finance : PARDBs. SARDBs.
- C) NABARD and Rural Finance.
- D) Recommendations of Baidhyathan Committee.

Reference Books

- 1) Mukki. H.R – Cooperation in India
- 2) Mathur. B.S. – “Cooperation in India”, sahitya Bhavan, New Delhi.
- 3) Mamoria and Joshi – “Cooperation”, Kitab Mahel. New Delhi.
- 4) Dubhashi. P.R. – “Principles and Philosophy of Cooperation” – Pune
- 5) Taimvi. K.K – “Cooperative organization and management”.
W.A.F. farmers. Society, New Delhi.
- 6) Kamat G.S.– “New Dimensions of Cooperative management”.
Himalaya Publication, Bombay.
- 7) Prasad .D. R. – “Cooperation and Rural development”,
Books Link Cooperation, Narayanguda,Hydrabad.
- 8) Arora R.-C – “Development of Agriculture and allied sectors”.
S. Chand Co Pvt. New – Delhi.
- 9) Ray. A.C. – “Cooperative farming in Inda”. R. Gkdsh Co.Calcutta.
- 10) Kamat G.S – “Marketing the Cooperative way”.
- 11) Selvaraju. R – “Cooperative in new millennium”.
- 12) Mathur. B.L – “Rural development and Cooperation”.
- 13) Dwivedi R.C. – “Democracy in Cooperative movement an Indian Profile”
- 14) Hajela. T.N – “Principles Problems and Practice of Cooperation”.
- 15) Naik. D.D. – “Practices in Housing Cooperatives”. Bombay law
House. Bombay.
- 16) Patil R. B.
Salunkhe S. A.
Jadhav R. B. -Development in India Anxieties and Alternative puradigams
Subhedar I. S.
- 17) Basak Amit – Cooperative Banks in India Functions and Reforms
- 18) Misra Baidyanth – Cooperative Movement in India.

NATURE OF QUESTION PAPER

Total Marks:80

Duration: 3 Clock Hours

Instructions: 1) Que. No. 1 & 2 are COMPULSORY

2) Attempt any Three questions from Que. No. 3 to 6

Que:- 1: (A) Multiple choice questions	-----08 Marks
(B) Fill in the blanks	-----04 Marks
(C) True OR False	----- 04 Marks
Que.- 2: Short answer type questions (Any TWO out of THREE) -16 Marks	
Que:- 3: Broad question	-----16 Marks
Que:- 4: Broad question	-----16 Marks
Que:- 5: Broad question	-----16 Marks
Que:- 6: Write Short Notes (Any TWO out of THREE)	-----16 Marks

Semester III

Group : f - Paper V

Business Administration

(Application of Management in International Business)

Unit – I- International Business- Introduction - Nature of International Business, Need and Competitive Advantages of International Business, Stages of International through Domestic - International Global and Transnational Companies.

Unit-II- International Environment: Introduction, Factors affecting International Business - Social and Cultural - Economic - Political and Legal, Globalisation - Features and Components - Advantages and Disadvantages. Opportunities and Threats in International Market - Role of Global Manager.

Unit – III- Modes of Entry into International Business - Exporting - Licensing - Franchising - Contract Manufacturing - Trunk projects - Foreign Direct Investments - Joint Ventures.

Unit – IV- E-Business : Introduction and Definition - Activities and Applications of E-Business - Related Operations of E-Business - E-Auctioning - E-Banking, E-Marketing and E- Trading.

Reference Books :

1. P. Subba Rao, International Business, Himalaya Publishing House.
2. C.S.V. Murthy, e-Commerce (Concepts - Models - Strategies) Himalaya Publishing House.
3. Sundaram and Black, The International Business Environment, Prentice Hall, New Delhi.
4. Gene Burton Manab Thakur 'Management Today' Principles and Practice. Tata Mc Graw Hill. Education Private.

Group : f - Paper III
Business Administration
(International Business)
Nature of Question Paper

Total Marks:80

Duration: 3 Clock Hours

Instructions: 1) Que. No. 1 & 2 are COMPULSORY

2) Attempt any Three questions from Que. No. 3 to 6

- Que:- 1: (A) Multiple choice questions -----08 Marks
(B) Fill in the blanks -----04 Marks
(C) True OR False ----- 04 Marks
- Que.- 2: Short answer type questions (Any TWO out of THREE) -16 Marks
- Que:- 3: Broad question -----16 Marks
- Que:- 4: Broad question -----16 Marks
- Que:- 5: Broad question -----16 Marks
- Que:- 6: Write Short Notes (Any TWO out of THREE) -----16 Marks

Semester - III
Group : g
Paper V
Secretarial Practice
(Company Administration)

Unit I: Company Administration – Meaning, Special features of company administration-Directors, Managing Directors, Managers and Auditor – Appointment, term, remuneration, powers, duties and liabilities, restrictions on power and position. (Periods - 15)

Unit II : Meetings - Collective Decision Making Forum- Authority- Accountability, Delegation and Responsibility - **Types of Meetings:** Statutory, Annual General, Extra-Ordinary, Class meeting, Board meeting, Creditors meeting- Convening, Management and Procedure for passing a Resolution, Postal Ballot, Voting through electronic for passing a Resolution, Postal Ballot, Voting through electronic means, Conducting a poll and adjournment of meeting. (Periods - 15)

Unit III : A) Limited Liability Partnership - Concept, Formation, Membership, Functioning and Dissolution.
B) Corporate Restructuring - Merger, De-merger, Amalgamation, Compromises and Arrangements: Concepts and Procedures. (Periods - 15)

Unit IV : Winding up of Companies - Meaning, Modes of winding up, Winding up by the Tribunal, Voluntary winding up, Appointment of Official Liquidator, Powers and Duties of Official Liquidator. (Periods - 15)

Reference Books:

1. Secretarial Practice – M.C.Kuchhal – Vikas Publishing house, Mumbai.
2. Company Secretarial practice - S.A. Sherlekar- Kitab Mahal. Delhi.
3. Company Law and secretarial Practice – P.K. Ghosh – Sultan chand and sons New Delhi
4. Company Law and Secretarial Practice - Nafeer Baig - Sterling Publishers, Delhi
5. Manual of Secretarial Practice - B. N. Iandon - S. Chand and Company, New Delhi

6. Company Law and Secretarial Practice - N. D. Kapoor - Sultan Chand and Sons, New Delhi
7. Study Material of ICSI
8. Study Material of ICAI
9. Bare Act : Companies Act, 1956 (As amended upto date) concerned websites may also be used.

NATURE OF QUESTION PAPER

Sem. III and IV

(Group - g)

Paper No. V and VII

Secretarial Practice

Total Marks:80

Duration: 3 Clock Hours

Instructions: 1) Que. No. 1 & 2 are COMPULSORY

2) Attempt any Three questions from Que. No. 3 to 6

Que:- 1: (A) Multiple choice questions -----08 Marks

(B) Fill in the blanks -----04 Marks

(C) True OR False ----- 04 Marks

Que.- 2: Short answer type questions (Any TWO out of THREE) -16 Marks

Que:- 3: Long question -----16 Marks

Que:- 4: Long question -----16 Marks

Que:- 5: Long question -----16 Marks

Que:- 6: Write Short Notes (Any TWO out of THREE) -----16 Marks

Semester - III
Group - h : Paper : V
Small Business and Entrepreneurship Management
(Project Management for Small Enterprise.)

Unit -I: Introduction to Project Management - Concept of Project - Classification of projects - Project Life Cycle Phases - Conception, planning organisation, implementation and project clean up phase.
(Period 15)

Unit - II: Project Manager - Role and responsibilities - Qualities of Project Manager- Project Management, as a profession. (Period 15)

Unit - III: Project Report - Meaning and importance - Contents of Project Report - precaution in preparing project Report -Model Project Report- Reasons for failure of Project and remedies for overcoming.
(Period 15)

Unit - IV: Project Appraisal - Meaning - Technical, Financial, Economical, Managerial and Social Feasibility Analysis, Project risk Management.
(Period 15)

Reference Books

- 1.E. Gordon, K. Natarajan, "Entrepreneurship Development", Himalaya Publishing House.
2. Vasant Desai, "Dynamics of Entrepreneurship Development", Himalaya Publishing House.
3. Vasant Desai, "Project Management", Himalaya Publishing House.
4. Narendra Singh, "Project Management and Control", Himalaya Publishing House.
5. S. Choudhari, "Project Management", Tata McGraw Hill.
6. Government Publications on SSI.
7. Prasanna Chandra, "Project Planning and Control", Tata-McGraw Hill,

Semester – III & IV
Group - h : Paper : V & VII
Small Business and Entrepreneurship Management

NATURE OF QUESTION PAPER

Total Marks:80

Duration: 3 Clock Hours

Instructions: 1) Que. No. 1 & 2 is COMPULSORY

2) Attempt any Three questions from Que. No. 3 to 6

Que:- 1: (A) Multiple choice questions	-----08 Marks
(B) Fill in the blanks	-----04 Marks
(C) True OR False	----- 04 Marks
Que.- 2: Short answer type questions (Any TWO out of THREE) -16 Marks	
Que:- 3: Long question	-----16 Marks
Que:- 4: Long question	-----16 Marks
Que:- 5: Long question	-----16 Marks
Que:- 6: Write Short Notes (Any TWO out of THREE)	-----16 Marks

Semester -III
(Group- i)

Organized Markets and Transportation - Paper No. V

Unit - 1 : Regulated Markets – (10 Periods)

Objectives- Scope- Advantages of regulated markets. Challenges of regulated markets- Measures to be adopted for meeting challenges- Present position in regulated markets in India.

Unit 2 : Co-operative Marketing – (10 Periods)

Need- Organisational structure- Membership of co-operative marketing societies-Limitations of co-operative marketing societies –National Co-operative Development Corporation(NCDC) and its functions, Role of state in developing co-operative marketing.

Unit 3 : State Legislation for Agricultural Produce Marketing-

Need for state intervention in Agricultural Produce Marketing- The Agricultural Produce Market Act- Important provisions- Functions of Agricultural Produce Market Committees (APMCs)- Drawbacks in the present system- The Model Act prescribed by Central Govt. – Future of Agricultural Produce Marketing in India. (20 Periods)

Unit 4 : Marketing of Fruits and Vegetables- (20 Periods)

India's position in fruits and vegetables production in the world- Problems in present marketing system- Measures for improvement in fruits and vegetable marketing – Innovative methods of marketing- Direct marketing, Organized retail marketing – Contract farming- On line marketing- Their features, Merits and Demerits- Agricultural Technology and Management Assistance (ATMA) scheme of Govt. of Maharashtra- Exports of fruits and vegetables- Measures for promoting exports.

Books Recommended :-

- 1) Philip Kotler : Marketing Management Practice Hall India, New Delhi.
- 2) ICFAI Hyderabad : marketing Management.
- 3) Verma S. B. Jiloka S. K & Bucheshwar Mendal . : Rural Agriculture Marketing, Deep and Deep , New Delhi.
- 4) Daudsker V. M. : The Indian Economy 1947/92 Vol. 1 Agriculture sage Publication, New Delhi.
- 5) Krshanan charyuly and Ramakrishna: Rural Marketing , Pearson.
- 6) Richard L. Kohls and Joseph N. Un : Marketing of Agriculture Production Macmillan.
- 7) Jugale V. B. : Horticulture Economy of Maharashtra Shruti Publication Jaipur.
- 8) Patak B. V. : The Indian Financial System, Pearson.
- 9) Vasanti Venugopal and Raghav V. N. : Jservia Marketing Himalaya Publishing House, Mumbai.
- 10) V. S. Ramaswamy and S. Namakumari : Marketing Management, Global Perspective, Indian. Context - Macmillan, New Delhi.
- 11) Stock Exchange & Investment – Raghunathan.
- 12) Investment & securities Market in India – V. A. Avdhave
- 13) Principles and practice of marketing in India by Dr. C. B. Memoria & R. L. Joshi
- 14) Agricultural Marketing in India. Vol. III by Kulkarni K. R.
- 15) Agricultural Marketing :- Perspectives and issues edited by J. P. Singh & Subhas Garg.

Nature of Question Paper
Sem. III and IV
(Group-i)
Organized Markets and Transportation- No. V & VII

Total Marks : 80
Duration : 3 Clock Hours

Instructions : 1. Que. No. 1 and 2 are COMPULSORY

2. Attempt any Three questions from Que. No. 3 to 6

Que. No. 1 (A) Multiple Choice Questions	---- 08 Marks
(B) Fill in the Blanks	----04 Marks
(C) True or False	---- 04 Marks
Que. No. 2: Short Answer Type Questions (Any Two out of Three)	--- 16 Marks
Que. No. 3 :Long Question	--- 16 Marks
Que. No. 4 :Long Question	--- 16 Marks
Que. No. 5 :Long Question	--- 16 Marks
Que. No. 6 :Write Short Notes (Any Two out of Three)	--- 16 Marks

Semester - III
(Group-j)
Insurance - Paper- No. V
(General Insurance)

Unit - 1 : Fire Insurance - Origin, Nature, Basic principles, Physical & Moral Hazards relating to insurance Fire Insurance contract, Policy conditions, Reinsurance: concept and methods, Rate fixation, Over and under insurance, Procedure of taking fire insurance policy, Settlement of claim.
(15 Periods)

Unit - 2 : Marine Insurance - Origin, Nature and basic principles, Marine Perils, Marine policy and its types, Rate fixation in Marine Insurance, Policy conditions, Institute cargo clauses, Warranties, Marine losses, Marine Insurance Act and its main features, Treatment of claims against carriers and third parties, Procedure of taking marine insurance policy and settlement of claim. (15 Periods)

Unit - 3 : Motor Insurance - Basic Principles, Motor Vehicle Act 1988, Types of Motor Insurance Policies, Procedure of taking policy, No claim bonus, Settlement of claim. (15 Periods)

Unit - 4 : Liability Insurance - Meaning, scope, nature and types - Employers liability : Meaning and provision in Employees State Insurance Act 1948, Directors and officers liability policy - Public liability : Meaning, Industrial and Non-industrial public liability, Rate fixation- Product liability: Meaning, Group products, rate Fixation. Fidelity Guarantee Insurance: Meaning, types of policy, rating, claims, bonds. (15 Periods)

Reference Books :

1. Sharma M. N. - Insurance Principles & Practice
2. Vinayakam N. Radhaswamyand, Vasudevan S. V. - Insurance Principles & Practice.
3. M. Arif Khan- Theory & Practice of Insurance
4. Malhotra R. P. - Elements of Insurance
5. Mishra M. N. - Insurance Principles & Practice
6. Panda G. S. Principles & Practice of Insurance
7. Mishra M. N., Mishra S. B. - Insurance Principles & Practice
8. S. Balchandran - General Insurance - Insurance Institute of India.

NATURE OF QUESTION PAPER

Insurance - Paper - No. V & VII

Total Marks:80

Duration: 3 Clock Hours

Instructions: 1) Que. No. 1 & 2 is COMPULSORY

2) Attempt any Three questions from Que. No. 3 to 6

Que:- 1: (A) Multiple choice questions	-----08 Marks
(B) Fill in the blanks	-----04 Marks
(C) True OR False	----- 04 Marks
Que.- 2: Short answer type questions (Any TWO out of THREE) -16 Marks	
Que:- 3: Long question	-----16 Marks
Que:- 4: Long question	-----16 Marks
Que:- 5: Long question	-----16 Marks
Que:- 6: Write Short Notes (Any TWO out of THREE)	-----16 Marks

(Semester –III)

ADVANCED STATISTICS, paper –V (Group -K)

(Industrial Statistics)

Unit 1 : Statistical Quality control (S.Q.C) : Concept and need of S.Q.C. Advantages of S.Q.C. Causes of variation, types of control (process control and product control). shewhart's control chart (construction, working, statistical basis of lack of control situation). Numerical examples . [15 Periods]

Unit 2 : Control charts for variables : control chart for mean (x-chart) and Range (R-chart), construction and working of X and R charts for unknown standards, revised control limits.

Control charts for attributes : Definition of defective, defects and fraction defective. Construction of control chart for fraction defective (P-chart) and control chart for number of defects (C-chart) for fixed sample size and unknown standards. Construction and working of charts, revised control limits. Numerical examples . [15 Periods]

Unit 3 : Acceptance sampling : Basis concept of sampling inspection plan. Comparison between sample inspection and hundred percent inspection. Definition and concept of consumer's risk , producer's risk . Acceptable Quality Level (AQL) , Lot Tolerance Percent Defective (LTPD) , Average Outgoing Quality (AOQ) , Average Out going Quality Limit (AOQL), Average Sample Number (ASN), Average Total Inspection (ATI), Operating Characteristic (OC) curve , AOQ curve . Numerical examples . [15 Periods]

Unit 4 : Acceptance sampling plans : concept and working of single sampling plan for attributes Construction of AOG, O.C and ASN Curves for single sampling plan. Concept of double sampling plan . [15 Periods]

Note : Use of nonprogrammable calculator is allowed

Reference Books Recommended :

- Statistical Quality Control by E.L. Grant
- Quality Control and Industrial Statistics by Duncon A.J
- Fundamentals of Mathematical Statistics by Gupta S.C. and Kapoor V.K.
- Applied Statistics by Gupta S.C. and Kapoor V.K.
- Mathematical Statistics by Kapoor J.N. and Saxena H.C

Semester - IV
Compulsory Paper
Paper - II
Management Accounting
(Management Control System)

Objective : To acquaint with knowledge of management control system and techniques there under.

Unit I : Management Control System :

- a) Meaning, Need, Importance and Scope of Management Control System, Management Control Process.
- b) Management Information System (MIS) - Meaning & Characteristics
- c) Reporting to Management.

Unit II : Marginal Costing :

Meaning and application of marginal costing, Difference between Absorption Costing and Marginal Costing, Break. even analysis, Cost Volume - Profit analysis, Decision making by using marginal costing - Make or buy decisions, Shut down or continue decisions, Alternative course of action etc.

Unit III : Budgetary Control :

Meaning of Budget & Budgetary Control, Objectives, Advantages & limitations, Types of Budgets - Production, Sales, Cash, Master Budget, Fixed & Flexible budget, Capital Expenditure Budgeting, Performance Budgeting, Responsibility Accounting.

Unit IV : Standard Costing and Variance Analysis:

- a) Meaning of Standard Cost and Standard Costing, Advantages and limitations.
- b) Variance Analysis - Material, Labour and Overheads variances.
- c) Difference between Budgetary Control & Standard Costing.

Reference Books

1. Khan M.Y. and Jain P.K., Management accounting, Tata McGraw Hill, New Delhi.
2. Charles T. Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi.
3. Horngren, Charles T., George Foster and Shrikant M. Daliar : Cost Accounting : A Managerial Emphasis, Prentice Hall, Delhi.
4. Pandey I. M. : Management Accounting, Vani Publication, Delhi.
5. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting, Profit Planning and Control, Prentice Hall, New Delhi.
6. Manmohan & Goyal : Principles of Management Accounting.
7. Maheshwari : Principles of Management Accounting.
8. Robert Anthony and Vijay Govindrajana - Management Control System.

M.Com - II Compulsory Paper-II Business Finance Paper - I

Unit - I : Corporate Restructuring :- Meaning, forms, acquisitions, divestitures, and other forms, reasons for mergers and legal procedure for mergers take-overs- meaning, benefits and legal procedure.

Unit - II : Leasing, Hire-purchase and Project Finance Leasing - Meaning, Types, reasons for leasing and mechanism of leasing.
Hire-purchase arrangements- Meaning, features, choice between leasing and hire purchase arrangements. Project- finance - Meaning, features and main parties.

Unit - III : Mutual Funds and Credit Rating - Mutual funds - Meaning, significance, kinds of mutual funds schemes, performance of mutual funds in India.
Credit Rating - meaning, Need, Credit rating agencies in India- Types of credit rating, Credit Rating Methodology.

Unit - IV : International finance - Meaning, need, issue of GDR/ADR and foreign currency boards, FDI in India - Meaning, reasons and government policy.
Micro - Finance - meaning, new, progress in India.
Financial Research- meaning, need and areas.

Books Recommended :

- 1.Essentials of Business Finance – Dr.R.M.Shrivastav
- 2.Corporation Finance – S.C.Kuchal
- 3.Investment and Securities Market in India – V.A.Avdhani
- 4.Corporate Financial Policy – Guthmann and Dougall
- 5.Readings in Indian Financial Services – Digvijay
- 6.Corporate Finance – Brealey, Richard A. & Steward C Myers
- 7.Stock Exchange and Investment - Raghunathan
- 8.Stock Exchange Trading in India – Gupta L.C.
- 9.Capital Issues, SEBI and Listing – Chandratre K.R.
- 10.Corporate Mergers, Amalgamations & Take over – Verma J.C.
- 11.Corporate Restructuring and Indian Perspective – Mattoo P.K.
- 12.Financial Services in India – M.A.Kohok
- 13.Ravi M Kishore, Financial management (2008) Taxman, Allied services pvt.Ltd, New Delhi.
- 14.prasanna Chandra, Financial management (2010) TMH, New Delhi.
- 15.Bhole L.M. Financial Institutions and Markets (2007) TMH, N. Delhi.
- 16.Aswthappa, International Business THM, N. Delhi.

Semester - IV

Group-a

Paper VII

Advanced Accountancy (Financial Management)

Objective :- To acquire knowledge of Financial Management and Selected Decision Making Techniques.

Unit - I: Introduction to Financial Management- Introduction - Meaning and Scope- Finance Functions, Financial Goals, Profit Maximisation. V/S Wealth Maximisation. Role of Finance manager.

Unit -II: Capital Structure Decisions - Net Income Approach, Net Operating Income Approach, Traditional Approach and Modigilani - Miller Approach. Leverages - Financial, Operating and Combined,. EBIT-EPS Analysis.

Unit -III: Cost of Capital - Cost of Debt, cost of Preference Shares, Cost of Equity, Cost of Retained Earnings. Weighted Average Cost.

Unit -IV: Corporate Restructuring - Merger and Acquisition - Motives and Benefits, Merger Negotiations - Significance of P/E Ratio and EPS Analysis.

References

- 1) Introduction to Financial Management - I M Pandey
- 2) Financial Management - Prasanna Chandra
- 3) Financial Management - Khan and Jain
- 4) Financial management - Ravi M Kirhare
- 5) Cost Accounting and Financial management - Tulsian
- 6) Financial Management - P V Kulkarni
- 7) Financial Management - S C Saxena
- 8) Financial Management - Hogland.

Distribution of Marks –

- | | | | |
|----|-------------------|---|-----------|
| 1. | Theory | : | 32 Marks. |
| 2. | Practical Problem | : | 48 Marks. |

80 Marks.

Semester - IV
Group : b
Advanced Costing (Paper VII)
(Financial Management)

Objectives: The objective of this course is to help the students in understanding the conceptual frame work of financial Management with the aid of cost base.

Course Inputs -

Unit 1: Cost of Capital : Meaning and significance of cost of capital - calculation of cost of capital - capital structure - relevance of capital gearing in capital structure.

Unit 2 : Operating and financial leverages : Meaning, Concepts and types - measurement of leverages - effects of operating and financial leverages on profits

Unit 3 : Analysis and Interpretation of financial statements - Accounting Ratio Analysis, Trend Analysis, common size statements.

Unit 4 : Decision Making : Make or Buy, Repair or Renew, Now or Later, Sell or Retain, Shut down or Continue, Export or Domestic sale, Expand or Shrink.

Reference Books:

1. Cost Accounting : Jain & Narang
2. Cost Accounting : Meshwari S. N.
3. Cost Accounting : Jawarharlal & khan.
4. Cost Accounting : Problems & Solutions Khanna, Pandey & Ahuja
5. Cost Accounting : M.C. Shukla
T. S. Grewal
M. P. Gupta

**Nature of Question Paper
Advanced Costing
Paper VII**

Instructions : (i) Q. NO. 1 & 2 are Compulsory
(ii) Attempt any 3 from Q. No. 3 to 6.

Q. No. 1	
(a) Chose the correct alternative given below	8 Marks
(b) Fill in the blanks	4 Marks
(c) True or false	4 Marks
Q. No. 2 Short Note (Any two out of three)	16 Marks
Q. No. 3 Problem	16 Marks
Q. No. 4 Problem	16 Marks
Q. No. 5 Problem	16 Marks
Q. No. 6 Problem	16 Marks

**Semester - IV
Group: C
Taxation
Paper VII**

Course Objectives: -

This course aims at imparting basic knowledge about Central Excise, Service Tax, Customs and Wealth Tax.

Unit - 1: Central Excise Act, 1944:

Nature, Scope and liabilities of Central Excise, Important Terms and Definitions, e-Registration and e-filing, Classification and Valuation, Small Scale Industries and Central Excise, Assessment and Appeals.

Unit - 2: Service Tax:-

Importance and Definitions, Declared services, Negative List, Mega Exemption Notification, e-Registration, e-filing and e-payment, Point of Taxation, Place of provisioning, Reverse Charge Mechanism, Assessment, Appeals, Service Tax Authorities, Penalties and Prosecution under CENVAT.

Unit - 3: Customs Act, 1962:-

Scope, Nature and Types of Customs Duty, Important Terms and Definitions, Clearance Procedure for home consumption, Ware housing and Re-Export.

Unit - 4: Wealth Tax Act, 1957:-

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

NOTE: - Problems to be set on wealth tax and service tax only.

Reference Books for Paper V & VII

1. Ahuja Girish & Gupta Ravi : Practical Approach to Income Tax, Wealth Tax and Central Sales Tax Act.
2. Indirect Taxes : V.S.Datey (Taxmann)
3. Vinod Singhanian : Direct Taxes (Taxmann)
4. Indirect Taxes Made Easy : Prof. N.S.Govindan , C.Sitarman&co.Pvt.Ltd
5. The Bombay Sales Tax Act : Mahendra Jain , Laxs Times ,Mumbai
6. The Bombay Sales Tax Act : By Shantilal Shaha
7. Service Tax Practice Made Easy : Avdesh Oza & Shrikant Oza ,The Tax Publisher Jodhpur.

Semester - IV
Group - d
Advanced Banking and Financial System Paper - VI
(Modern Banking)

Unit -1 Online Banking (Periods- 15)
A) Online enquiry and update facilities - personal identification numbers and their uses in conjunction with magnetic cards of both credit and debit cards.
B) Smart cards-signature shortage and display by electronic means.
C) Online banking policies

Unit -2 : Information technology (Periods- 15)
A) Current trends-Bank nct RBI net
B) Data net, Nienet, I-nct, Internet, e-mail
C) Role and uses of technology upgradation in banking sector

Unit -3 : Competitive Issues in Banking (Periods- 15)
A) Measuring Bank Output.
B) X-Efficiency, Scale Economics and Scope Economies
C) Empirical Models of Competition in Banking.

Unit -4 : E-Banking (Periods- 15)
A) Meaning and concept of E-banking, E-banking risks, E-finance, Mobile banking.
B) Wireless banking, E-banking and digital signature, internet banking portals- Electronic money.
C) Corporate Social Responsibility (CSE) in Indian sector, E-banking and finance: Global perspectives.

References books:-

- 1) Modern Commercial Banking H.R. Machuraja.
- 2) E-Banking in India - Challenges and opportunities, Uppal and Jatana.
- 3) E-Commerce- G. Goel.
- 4) R.B.I. Act-1934.
- 5) Banking sector Reforms- Sultan king
- 6) E- Banking - VAsu Deva
- 7) Modern Banking in India Dimensions and Risks-R.K.Uppal and Bishnupriya Mishra
- 8) A to Z of Banking and Finance- Kishore C. Padhy and Rakesh Roshan Mishra
- 9) Modern Banking - Theory and Practice - D. Muraleedharan
- 10) Introduction to Modern Banking Technology and management- Vadlamani Ravi

- 11) Modern Banking - Richard Sdey Sayers
- 12) Modern Banking - Rollin
- 13) Indian Banking Nature & Problems - Vasant Desai
- 14) Legal Aspects of banking operations - Indian Institute of Banking & finance
MSCMILLAN

Semester - IV
Group: e- PAPER. VII
Cooperation and Rural Development.
(Cooperative Structure in India.)

PREAMBLE - The objective of this paper is to create awareness among the students about co operation and rural development. India is a land of villages, which has more than 5.50 lakh villages. So Indian economy is predominantly a rural economy. Therefore, the students should be provided with the knowledge of rural economy. Cooperative is the third amongst important sectors in economy after the private and public sectors. Cooperation is golden mean between the capitalistic and Socialistic economy. Cooperative movement is related to the weaker sections of the society which fulfills the collective needs of the society. Cooperation creates social responsibilities and commitments for the overall development. This paper consists the study of introduction to cooperation and rural development, Cooperative structure, Cooperative farming and cooperative credit structure in India.

Unit 1 Cooperative Processing in India [15- Periods]

- A) Cooperative Processing : Role and Importance in Rural Development
- B) Sugar Cooperatives : Role, Progress and Problems.
- C) Report of C. Rangrajan Committee on Sugar Cooperatives.
- D) Dairy Cooperatives : Role, Progress and Problems Remedies.

Unit 2 Cooperative marketing in India. [15- Periods]

- A) Role and Structure of Cooperative Marketing.
- B) Primary and District level Cooperative Marketing Societies : Progress, Problems and Remedies.
- C) State level Co-operative marketing Societies Progress, Problems and Remedies.
- D) NAFED : Role, Progress and Problems.

Unit 3 : Non Agricultural Cooperative Societies

[15- Periods]

- A) Urban Cooperative Banks: Functions, Progress, Problems and Remedies.
- B) Working Group.2007 on I. T. Support for urban Cooperative Banks (Chairman R. Gandhi)
- C) Housing, Cooperatives: Role, Types, Progress, Problems and Remedies.
- D) Consumers Cooperatives: Role, Types, Progress, Problems and Remedies.

Unit 4 : Globalization and Cooperative Movement in India [15- Periods]

- A) Globalization and New Economic Policy.
- B) Impact of Globalization on Agricultural and Non- Agricultural Cooperatives
- C) Challenge's before cooperatives during Globalization Era.
- D) Role of Government in Cooperative Movement in Globalization Era.

Reference Books

- 1.Mukki. H.R – Cooperation in India
- 2.Mathur. B.S.– “Cooperation in India”, sahitya Bhavan, New Delhi.
- 3.Mamoria and Joshi – “Cooperation”, Kitab Mahel. New Delhi.
- 4.Dubhashi. P.R. – “Principles and Philosophy of Cooperation” – Pune
- 5.Taimvi. K.K – “Cooperative organization and management”.
W.A.F. farmers. Society, New Delhi.
- 6.Kamat G.S.– “New Dimensions of Cooperative management”.
Himalaya Publication, Bombay.
- 7.Prasad .D. R. – “Cooperation and Rural development”, Books Link
Cooperation, Narayanguda, Hyderabad.
- 8.Arora R.-C – “Development of Agriculture and allied sectors”.
S. Chand Co Pvt. New – Delhi.
- 9.Ray. A.C. – “Cooperative farming in Inda”. R. Gkdsh Co.Calcutta.
- 10.Kamat G.S – “Marketing the Cooperative way”.

- 11.Selvaraju. R – “Cooperative in new millennium”.
- 12.Mathur. B.L – “Rural development and Cooperation”.
- 13.Dwivedi R.C. – “Democracy in Cooperative movement an Indian Profile”
- 14.Hajela. T.N – “Principles Problems and Practice of Cooperation”.
- 15.Naik. D.D. – “Practices in Housing Cooperatives”. Bombay law
House. Bombay.
- 16) Patil R. B.
Salunkhe S. A.
Jadhav R. B. - Development in India Anxieties and Alternative puradigams
Subhedar I. S.
- 17) Basak Amit - Cooperative Banks in India Functions and Reforms.
- 18) Misra Baidyanth - Cooperative Movement in India.

Semester IV
Group : f - Paper VII
Business Administration
(Application of Management in International Business)

Unit – I- Quality Management - Concept & quality- Quality Management - TQM
- Prrwn & TQM - Quality Awards - Advantages and disadvantages of
TQM - six sigma concept - ISO 9000 to ISO - 14000.

Unit - II -Technology Management : Meaning - Role of technology in business -
Functions and technology management faetns affeeti management and
technology - Technology in corporation process - challenges in
technology management - Limitation of technology - suggestions for
managing technology.

Unit – III-Knowledge Management and Learning Organisation : Meaning & Knowledge management Evaluation & Knowledge management - Constituents of Knowledge Management Approaches - Importance of knowledge management - objectives of knowledge management - Different approaches to guide a knowledge management system- Application of knowledge management - Role of IT in KM- Challenges of KM- measures of effectiveness of KM system

Learning Organisation (LO): meaning - creating a learning organisation - adventures L.O.- Issues and challenges in creating L.O.

Unit – IV- Management control Techniques : Nature of organisation control - Purpose control - Human Resource control - methods of valuations of Human Assets - Advantages and Disadvantages - Management Audit - PERT- CPM- Value added - Financial Ratio Analysis (about self description of liquidity, activity, leverage and profitability ratios) - ROI - Marketing control-

Reference Books :

- 1) L.M. Prasad : Principles and Practice of management (2012) S. ch publication, New Delhi
- 2) Gene Burton & Manab Thakur (2011): management Today Tata Mcgraw-Hill Publication New Delhi.
- 3) Karminder Gautam & K. Aswathappa (2012): Management Tata Mcgraw-Hill publication (p) Ltd. New Delhi.

Semester - IV
Group : g - Paper VII
Secretarial Practice
(Secretarial Audit and Investigation)

Unit- I : **Secretarial Audit-** Concept, Need, Scope, Advantages, **Secretarial Standards issued by ICSI:** Scope, Advantages and Compliance of Secretarial Standards for good governance, Periodicity and format of Secretarial Audit Report. (Periods - 15)

Unit- II : Inspection and Investigation - Inspection of documents, Power of Inspector, Seizure of books of accounts and documents, Inspector's Report, Power of Registrar of Companies, Investigation into affairs of the Company. (Periods - 15)

Unit -III : Investment, Loans and Deposits - provisions for making investments Granting loans to other body corporates, Giving guarantee an providing securities- Provisions for accepting deposits, Renewal of depostis, Repayment of depostis. (Periods - 15)

Unit -IV : Due Diligence - Concept, Nature, Need, Significance, Scope and Types of Due Diligence - Process of Due diligence - Concept of Data Room in due diligence, Due Diligence v/s Audit. (Periods - 15)

Reference Books:

1. Secretarial Practice – M.C.Kuchhal – Vikas Publishing house, Mumbai.
2. Company Secretarial practice - S.A. Sherlekar- Kitab Mahal. Delhi.
3. Company Law and secretarial Practice – P.K. Ghosh – Sultan chand and sons New Delhi
4. Company Law and Secretarial Practice - Nafeer Baig - Sterling Publishers, Delhi
5. Manual of Secretarial Practice - B. N. Tandon - S. Chand and Company, New Delhi
6. Company Law and Secretarial Practice - N. D. Kapoor - Sultan Chand and Sons, New Delhi
7. Study Material of ICSI
8. Study Material of ICAI
9. Bare Act : Companies Act, 1956 (As amended upto date) concerned websites may also be used.

Semester - IV
Group - h :
Paper : VII
Small Business and Entrepreneurship Management
(Project Finance for Small Enterprise.)

Unit - I : Project Financing - Meaning - Assessment of financial needs-long term, medium term and short term - Institutions providing finance to small enterprise - Financial planning. (Periods 15)

Unit- II: Incentives and subsidies - Meaning and Objectives - Central and State incentives and subsidies - Tax concessions, Marketing and export assistance - Technical assistance. (Periods 15)

Unit-III : Project Coordination and Control - Need for co-ordination - Project monitoring - Process of monitoring - Project Control - Steps in Control - Tasks Lists – Progress report -follow-up. (Periods 15)

Unit -IV: New Issues in Project Management - Role of consultants - Types of contracts-BOT, BOLT, BOOT, BOO, BOOS etc. - Trunkey and Lumpsum Trunkey Contracts-e-commercial application in project management. (Periods 15)

Reference Books

1. E. Gordon, K. Natarajan, “Entrepreneurship Development”, Himalaya Publishing House.
2. Vasant Desai, “Dynamics of Entrepreneurship Development”, Himalaya Publishing House.
3. Vasant Desai, “Project Management”, Himalaya Publishing House.
4. Narendra Singh, “Project Management and Control”, Himalaya Publishing House.
5. S. Choudhari, “Project Management”, Tata McGraw Hill.
6. Government Publications on SSI.
7. Prasanna Chandra, “Project Planning and Control”, Tata-McGraw Hill,

Semester-IV
(Group-i)
Paper No. VII
Organized Markets and Transportation

Unit-1 : State Trading Corporation – (15 Periods)
Need- Objectives- Organization- Scope- Functions- Progress and Problems.

Unit -2 : Marketing of Securities – (15 Periods)
Meaning- Importance- Methods. SEBI – Objectives- Functions- Achievements and problems

Unit- 3 : Stock and Commodity Exchange Operations- (15 Periods)
Trading mechanism and operators – Spot and Future Transactions and derivatives- Concept of Depository and Demat account.

Unit-4 : Marketing of Services and Global Marketing-
Nature and scope of services- Marketing of banking and financial services, Hotel and tourism services and health services- Methods , Problems and measures for improvement. (15 Periods)

Books Recommended :-

- 1) Philip Kotler : Marketing Management Practice Hall India, New Delhi.
- 2) ICFAI Hydrabad : marketing Management.
- 3) Verma S. B. Jiloka S. K & Bucheshwar Mendal . : Rural Agriculture Marketing, Deep and Deep , New Delhi.
- 4) Daudsker V. M. : The Indian Economy 1947/92 Vol. 1 Agriculture sage Publication, New Delhi.
- 5) Krshanan charyuly and Ramakrishna: Rural Marketing , Pearson.
- 6) Richard L. Kohls and Joseph N. Un : Marketing of Agriculture Production Macmillan.
- 7) Jugale V. B. : Horticulture Economy of Maharashtra Shruti Publication Jaipur.
- 8) Patak B. V. : The Indian Financial System, Pearson.
- 9) Vasanti Venugopal and Raghav V. N. : Jservia Marketing Himalaya Publishing House, Mumbai.
- 10) V. S. Ramaswamy and S. Namakumari : Marketing Management, Global Perspective, Indian. Context - Macmillan, New Delhi.
- 11) Stock Exchange & Investment – Raghunathan.
- 12) Investment & securities Market in India – V. A. Avdhave

- 13) Principles and practice of marketing in India by Dr. C. B. Memoria & R. L. Joshi
- 14) Agricultural Marketing in India. Vol. III by Kulkarni K. R.
- 15) Agricultural Marketing :- Perspectives and issues edited by J. P. Singh & Subhas Garg.

Semester - IV
Group-J
Paper- No. VII
Insurance
(General Insurance)

Unit - 1 : Rural and Agriculture Insurance - Nature, types- Crop Insurance, Cattle Insurance, Poultry Insurance, Insurance of Species & Agricultural Equipment Insurance - their contract and risk cover.
(15 Periods)

Unit - 2 : Social Security and other Miscellaneous Insurance - Social Security Insurance - Meaning, need for Social security- Social security measures- other Miscellaneous Insurance- Engineering Insurance, Contractors All Risk, Aviation Insurance, Catastrophe Insurance.
(15 Periods)

Unit -3 : Documentation in General Insurance - Important Documents - Proposal Form, Cover Note, Policy, Certificate of Insurance, Renewal Notice, Claim form, Survey Report- Their importance and implications.
(15 Periods)

Unit - 4 : General Insurance Business in India - Public and Private Sector General Insurance Companies in India - Their performance, Problems and Prospects.
(15 Periods)

Reference Books :

1. Sharma M. N. - Insurance Principles & Practice
2. Vinayakam N. Radhaswamyand, Vasudevan S. V. - Insurance Principles & Practice.
3. M. Arif Khan- Theory & Practice of Insurance
4. Malhotra R. P. - Elements of Insurance
5. Mishra M. N. - Insurance Principles & Practice
6. Panda G. S. Principles & Practice of Insurance

7. Mishra M. N., Mishra S. B. - Insurance Principles & Practice
8. S. Balchandran - General Insurance - Insurance Institute of India.

Semester –IV
Group -K
paper –VII
ADVANCED STATISTICS
(Demography and Index Numbers)

Unit 1 : Demography (Mortality and Fertility Rates) : Concept and need of vital statistics and Demography. Vital events .Mortality Rates : Crude Death Rate (CDR), Specific Death Rate (SDR), Standardized Death rates (STDR) by direct and indirect methods , Merits and demerits of CDR, SDR,STDR . Fertility Rates : Crude Birth Rate (CBR) , General Fertility Rate (GFR) , Age Specific Fertility Rate (ASFR) , Total Fertility Rate (TFR). Numerical examples . [18 Periods]

Unit 2 : Demography (Reproduction Rate and Life table):

Reproduction Rate : Gross Reproduction Rate (GRR) , Net Reproduction Rate (NRR) . Interpretation, if $NRR=1$, $NRR>1$, $NRR<1$. Illustrative examples .

Life Table (Mortality Table) : Definition and use of life table , types of life table , various columns of life table , Construction of life table , examples based on fill in the blanks and total construction when x and $l(x)$ are known [18 Periods]

Unit 3 : Index Numbers -I : Meaning, need , limitations and use of index numbers. Problems in construction of index numbers .Types of index numbers : Price , Quantity and Value based index numbers .construction of unweighted index numbers by simple aggregate method and simple average of relative method (A,M,Median) . Numerical examples .

[12 Periods]

Unit 4 : Index Numbers –II : Construction of Weighted (Price and quantity) index numbers by Laspeyre's , Paasche's and Fisher's . Value index number . Numerical examples .

Tests of index numbers : Time reversal test and factor reversal test (Statement of Theorem and Proof) illustrative examples.

Cost of living index numbers : Definition , problems in construction .

Construction of index numbers by using (i) Family Budget method (ii) Aggregate expenditure method . Numerical examples. [12 Periods]

Note : Use of nonprogrammable calculator is allowed

Reference Books Recommended :

- Business Statistics by G.C.Beri
- Introduction to mathematical statistics by S.C. Gupta
- Statistics : Theory and practices by Ghosh Choudhari
- Business mathematics by Veena C.S.
- Elements of statistics by D.N.Elance

Note: Research Methodology and project report papers syllabus is common for all optional papers.

**Semester III
M.COM. (Regular)
All Optional Paper
RESEARCH METHODOLOGY)
PAPER - VI**

**100 Marks
60 Hours**

- **Research Basics:** - Definition, Meaning, Objectives behind commerce and management research. Types of research. Methods of research – Survey Method, Case Study Method. Research Process. (15 Periods)
- **Research Designs** – Exploratory research design, descriptive research design, diagnostic research design and experimental research design. Features of good research design. Research question – formulation of research problem. Hypothesis – concept, types, formulation of hypothesis. (15 Periods)
- **Data Collection:** - Meaning of data, Types of data (qualitative and quantitative). Methods/Source of Data Collection: Primary data Collection – Questionnaire and Schedule, difference between questionnaire and schedule, types of questionnaire and schedule, types of questions in questionnaire. Interviews – types. Secondary data sources. (15 Periods)
- Analysis of the data and report writing:
- Analysis and Interpretation of Data: - Classification and Tabulation. Analysis and interpretation. Testing of hypothesis.
- Report Writing: - Layout of project report – chapterization – contains of chapters. (15 Periods)

Reference Books:

- Michael V.P., ‘Research Methodology in Management’, Himalaya Publishing House, New Delhi.
- Krishnaswami O.R. and Ranganatham M., ‘Methodology of Research in Social Sciences’, Himalaya Publishing House, New Delhi.
- Kothari C.R., ‘Research Methodology – Methods and Techniques’, New Age International Publishers.
- Pauline V. Young, ‘Scientific Social Surveys and Research’, Prentice-Hall of Indian Pvt. Ltd., New Delhi.

- Sachdeva J.K., Business Research Methodology, Himalaya Publishing House, 2nd revised, 2011.
- Gupta S.P., Statistical Methods, Sultan Chand & Sons.

Note: Research Methodology and project report papers syllabus is common for all optional papers.

Nature of Question Paper

Same as per compulsory paper of M.Com. I

**Semester IV
M.COM. (Regular)
All Optional Paper
PROJECT WORK AND VIVA-VOCE
PAPER - VIII**

Project Report: 60 Marks

Viva-Voce: 40 Marks

Note: Project report can be prepared on any compulsory or respective optional subject based on field work.

Panel of viva-voce examination will be of three experts (one expert is internal and two are external chairman will be from external experts and have to submit final marks to the university).

Equivalence:

OLD	NEW
Annual Pattern Optional Paper – IV : Research Methodology and Project Work	Semester - III Optional Paper – VI Research Methodology Semester - IV Optional Paper – VIII Project Work and Viva Voce

Semester III
M.COM. (Distance Mode)
All Optional Paper
RESEARCH METHODOLOGY
PAPER - VI

100 Marks
60 Hours

- Research Basics: – Definition, meaning, Objectives behind commerce and management research, motivation in research. Research Process.
- Research designs – Exploratory research design, descriptive research design, diagnostic research design and experimental research design. Features of good research design. Types of research. Research question – formulation of research problem. Hypothesis – concept, types, formulation of hypothesis.
- Measurement techniques and Data Collection – Measurement and scaling techniques – Nominal scale, ordinal scale, interval scale and ratio scale. Methods of data collection – Primary data Collection – Questionnaire and Schedule, difference between questionnaire and schedule, types of questionnaire and schedule, types of questions in questionnaire. Interviews – types. Secondary data sources. Advantages and disadvantages of primary data sources and secondary data sources.
- Sampling – definition, types of sampling, population and sampling. Features of good sampling. Sampling adequacy.

Reference Books:

- Michael V.P., ‘Research Methodology in Management’, Himalaya Publishing House, New Delhi.
- Krishnaswami O.R. and Ranganatham M., ‘Methodology of Research in Social Sciences’, Himalaya Publishing House, New Delhi.
- Kothari C.R., ‘Research Methodology – Methods and Techniques’, New Age International Publishers.
- Pauline V. Young, ‘Scientific Social Surveys and Research’, Prentice-Hall of Indian Pvt. Ltd., New Delhi.
- Sachdeva J.K., Business Research Methodology, Himalaya Publishing House, 2nd revised, 2011.
- Gupta S.P., Statistical Methods, Sultan Chand & Sons.
-

Semester IV
M.COM. (Distance Mode)
All Optional Paper
RESEARCH METHODOLOGY
PAPER - VIII

- Data Processing, presentation and Analysis – Data coding, feeding and classification. Tabulation – Properties of table. Types of tabulation. Analysis and interpretation.
- Quantitative Techniques: continuous data, discrete data, frequency, percentages, Measures of central tendency, measures of dispersion,
- Hypothesis Testing – hypothesis testing process (five steps of hypothesis testing) Parametric and non parametric test of hypothesis testing. Chi square test, student ‘t’ test. Independent sample ‘t’ test, paired sample ‘t’ test.
- Report writing– Reports – nature, various types of reports, layout of project report – chapterization – contains of chapters, writing executive summery.

Reference Books:

- Michael V.P., ‘Research Methodology in Management’, Himalaya Publishing House, New Delhi.
- Krishnaswami O.R. and Ranganatham M., ‘Methodology of Research in Social Sciences’, Himalaya Publishing House, New Delhi.
- Kothari C.R., ‘Research Methodology – Methods and Techniques’, New Age International Publishers.
- Pauline V. Young, ‘Scientific Social Surveys and Research’, Prentice-Hall of Indian Pvt. Ltd., New Delhi.
- Sachdeva J.K., Business Research Methodology, Himalaya Publishing House, 2nd revised, 2011.
- Gupta S.P., Statistical Methods, Sultan Chand & Sons.

Note: There will be independent question papers for M.Com. distance mode examination of the paper Research Methodology Paper No. VI and VIII.

NB : For Guide lines of the Scheme of M.Com. Part–II, Paper – IV [a to k] (Research Methodology & Project work) please refer the last page of the syllabus.)

Guidelines for Regular Students

1) Distribution of Marks

A) Project Work & Viva-Voce	-----	50 Marks
B) Project Work & Viva-Voce	-----	<u>50 Marks</u>

Total - 100 Marks

2) Theory Examination of Research Methodology will be conducted by the University at the end of the academic year.

Duration of this Paper will be two hours.

3) The Division of 50 Marks of Project Work will be as follows ;

Project report writing ----- 60 Marks

Project Viva Voce ----- 40 Marks

4) Viva-Voce will be conducted at the end of the academic year but before the commencement of theory examination. It will be conducted by the Internal & External Examiners appointed by the University.

5) 100 Marks of Project Work will be given collectively by Internal & External Examiners and the average of these marks will be taken as final marks by External examiner after Viva-Voce submitted to university conducted.

6) Project Work will be done by the student individually.

7) The Project report shall consist at least typed 50 Pages.

8) Two Copies of typed Project Reports should be submitted through the concerned college up to 1st March of the year concerned.

9) Students are required to prepare the Project Report based on the field work and studying the current trends in commerce & Management under the guidance of the Project Guide. Project Report should not be based on only secondary data.

10) The Project Report contents at least following aspects.

- A) Objectives of the Project
- B) Tools used for collection of Data
- C) Observations, findings, & conclusions
- D) Suggestions.

11) All recognised P.G. Teachers under commerce faculty are eligible to work as Project Guide.

12) The Responsibility of the Project Work will be shared by all P.G. Teachers in Proportion.

Guidelines for External Students

- 1) External students will have to appear only for theory paper of Research Methodology for 50 Marks.
- 2) The marks obtained by the students out of 50 in this paper will be converted into 100 marks.

Equivalence

OLD	NEW
Annual Pattern Optional Paper – IV Research Methodology and Project Work	Semester - III Optional Paper – VI Research Methodology Semester - IV Optional Paper – VIII Research Methodology

Sr. No.	Title of Old Paper	Title of New paper
1	Paper - I Management Accounting Compulsory paper	Sem - III Management Accounting Paper - I Sem- IV Management Accounting Paper - II (Management Control System)

2	Part II Business Finance Compulsory paper	Sem III Business Finance Paper I
		Sem IV Business Finance Paper II
3	Paper- No. III Advanced Accountancy	Sem- III Paper- No. V Advanced Accountancy (Cost Accounting)
		Sem- IV Paper- No. VII Advanced Accountancy (Financial Management)
4	Paper III Advanced Costing	Sem – III Paper - V Advanced Costing (Financial Management)
		Sem- IV Paper - VII Advanced Costing (Financial Management)
5	Paper III Taxation	Sem - III Paper - V Taxation
		Sem- IV Paper - VII Taxation
6	Paper No. III Advanced Banking and Financial System (Modern Banking)	Semester III Paper No. V Advanced Banking and Financial System (Modern Banking)
		Semester IV Paper No. VII Advanced Banking and Financial System (Modern Banking)

7	Paper No. III Cooperation and Rural Development. (Cooperative Structure in India.)	Sem- III Paper No. V Cooperation and Rural Development. (Cooperative Structure in India.)
		Sem- IV Paper No. VII Cooperation and Rural Development. (Cooperative Structure in India.)
8	Paper III Business Administration (Application of Management in International Business)	Sem- III Paper No. V Business Administration (Application of Management in International Business)
		Sem- IV Paper No. VII Business Administration (Application of Management in International Business)
9	Paper- III Secretarial practice (Company Administration)	Sem - III Paper - V Secretarial practice (Company Administration)
		Sem – IV Paper - VII Secretarial practice (Company Administration)
10	Paper : III Small Business and Entrepreneurship Management (Project Finance for Small Enterprise.)	Semester – III Paper : V Small Business and Entrepreneurship Management (Project Finance for Small Enterprise.)
		Semester - IV Paper : VII Small Business and Entrepreneurship Management (Project Finance for Small Enterprise.)

11	Paper No. III Organized Markets and Transportation-	Semester III Paper-V Organized Markets and Transportation
		Semester IV Paper No. VII Organized Markets and Transportation
12	Paper- No. III Insurance (General Insurance)	Semester - III Paper- No. V Insurance (General Insurance)
		Semester - IV Paper- No. VII Insurance (General Insurance)
13	Paper -III Advanced Statistics (Industrial Statistics and Demography)	Semester III paper -V ADVANCED STATISTICS (Industrial Statistics)
		Semester IV Paper-VII ADVANCED STATISTICS, (Demography and Index Numbers)