

# MATA GUJRI COLLEGE

## Sri Fatehgarh Sahib

(AN AUTONOMOUS COLLEGE)  
Affiliated to Punjabi University, Patiala

### SYLLABI

For

M.Com. Part-I

**(Semester I & II)**



Academic Session: 2018-19

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**ORDINANCE**  
**MASTER OF COMMERCE EXAMINATIONS**  
**(SEMESTER SYSTEM)**

1. The examination for the degree of Master of Commerce shall be held in two parts to be called M.Com Part-I and M.Com Part-II. Each part shall consist of two semesters viz. Semester Ist and 2nd in Part-I and Semester 3rd and 4th in Part-II. The examination shall be held in the months of November/December for Ist and 3rd Semester and April/May for 2nd and 4th Semester or on such other dates as may be fixed by the College. The amount of admission fee to be paid by a candidate per semester for the external examinations shall be as prescribed by the college from time to time.
2. M.Com-I shall be open to a candidate who has passed B.Com. B.B.A., B.M.I.T. B.Com (Professional) and B.Com (Accounting & Finance) examinations with at least 50% marks in the aggregate from this University or any other University recognized as equivalent thereto by the Academic Council. M.Com-II shall be open to any person who has passed M.Com-I examination or has cleared at least 50% papers prescribed for first and second semester of M.Com Course.
3. M.Com course shall be run on **Choice Based Credit System (CBCS)**. It is an instructional package developed to suit the needs of students to keep pace with the developments in higher education and the quality assurance expected of it in the light of liberalization and globalization in higher education. The term 'Credit' refers to the weightage given to a course, usually in relation to the instructional hours assigned to it. Five hour Theory course per week is given 5 Credits. The Seminars offered in M.Com Program shall carry 3 credits. The total credits for the course will be 100 credits.
4. The Assessment in each semester of M. Com. Course will be 30% internal and 70% external for each written paper. The result of the Internal Assessment shall be conveyed to the students/examination branch by the Head of the Concerned Department as per the prescribed schedule given below:

**Internal Assessment**

**Total Marks 30**

Mid Semester Test 15 Marks

(Two tests in each semester will be held and average of both marks will be taken for internal assessment)

Attendance 8 Marks

Assignment 3.5 Marks

(Assignment shall be based upon Journals/ Magazines/ News Papers/Research work/Industrial visits)

Class participation/performance/snap test 3.5 Marks

**Note:** If a case comes to notice of the Director-Principal, where the marks awarded by the Teacher are on a very Higher/Lower side, the award will be got moderated by the following committee.

1. Dean Academics of the College
2. Dean of Faculty concerned
3. Head of the Department concerned

If considered necessary a member can be appointed by the Director Principal on the recommendations of the Head, Commerce Department of the college.

5. Minimum number of marks required to pass each semester examination will be 35% for each paper and 40% in the aggregate of the semester examination; provided that in papers with practical, the percentage shall be required separately in written and practical/lab work. The candidate shall also be entitled to grace marks as admissible under the general ordinance relating to the '**Award of Grace Marks**'.
6. The syllabus for the session shall be such as prescribed by the college and passed by members of Board of studies.
7. M. Com examination is open only to candidate who satisfies the following requirements:
  - (a) Has been on the rolls of the College throughout the Semester term proceeding the examination.
  - (b) Of having good moral character.
  - (c) Of having attended not less than 75% lectures delivered to that class in each paper as well as 75% of the laboratory work, seminars etc. separately. Provided that a deficiency in attendances may be condoned for special reasons, as per the College rules.
8. The medium of instruction and examination shall be English.
9. Subject to completion of attendance requirement, there will be no condition of passing papers for promotion from odd semester to even semester in an Academic Session.  
A candidate placed under reappear in any paper, will be allowed two chances to clear the reappear, which should be availed within consecutive two years/chances i.e. to pass in a paper the candidate will have a total of three chances, one as regular student and two as reappear candidate.

The examination of reappear papers of odd semester will be held with regular examination of the odd semester and reappear examination of the even semester will be held with regular examination of even semester. But if a candidate is placed under reappear in the last semester of the course, he will be provided chance to pass the reappear with the examination of the next semester, provided his reappear of lower semester does not go beyond next semester.

In case he fails within the prescribed period, as aforesaid, he shall be declared fail. He may, however, seek fresh admission to the first semester on merit with the new applicants. It is understood that a 'reappear' or 'failed' candidate shall be allowed to take the examination in papers not cleared by him according to the date sheets of the semester examinations in which such papers may be adjusted. After completing two years of studies (i.e. four semester course), he shall not be admitted to any semester of the same course and will not have any privileges of a regular student.

In case the student has one reappear in any of three semesters, then the student can give the reappear exam in the fourth semester by depositing the prescribed fees.

10. Viva Voce/ Practical examination shall be conducted by a Committee consisting of the following:
  - One external examiner,
  - One internal examiner.

11. As soon as possible after the completion of each semester, the Registrar shall publish a list of successful candidates showing their result. Each candidate shall be supplied with a card containing his/her details of marks. Priorly, the list of successful candidates on the competition of M. Com course shall be arranged in three divisions as follows; Successful candidates who obtain 60% or more of the aggregate number of marks in Part-I and Part-II examinations taken together, shall be placed in **first division**, those who obtain 50% marks or more but less than 60% shall be placed in the **second division** and those who obtain less than 50% and more than 35% shall be placed in the **third division**. Successful candidates who obtain 75% or more marks in the aggregate will be placed in the "**First Division with Distinction**".

From Session 2016 onwards; as the part of departmental ongoing amendments; CBCS "**Choice Based Credit system**" pattern has been adopted and the above mentioned pass % criteria has been revised to that of letter grade as given in the table, highlighted below. Each letter grade indicates the level of performance in the course and has a grade point for the purpose of computing the "**Cumulative Grade Point Average**" (CGPA) as given below.

Letter Grade	Marks	Grade points
<b>O : Outstanding</b>	<b>91-100</b>	<b>10</b>
<b>A+: Excellent</b>	<b>81-90</b>	<b>9</b>
<b>A: very Good</b>	<b>71-80</b>	<b>8</b>
<b>B+: Good</b>	<b>61-70</b>	<b>7</b>
<b>B: Above Average</b>	<b>51-60</b>	<b>6</b>
<b>C: Average</b>	<b>41-50</b>	<b>5</b>
<b>P: Fair</b>	<b>35-40</b>	<b>4</b>
<b>F: Fail</b>		<b>0</b>
<b>D: Detained</b>		<b>0</b>

12. A candidate who has passed M.Com examination from this college shall have one chance, within a period of two years, after passing the examination, to improve his division in a maximum of 1/3 of total theory papers offered in both M.ComI & II examinations. The candidates shall also entitle to grace marks as admissible under the ordinance relating to grace marks.
13. M.Com course consists of a number of courses. The term 'course' is applied to indicate a logical part of the subject matter of the programme and is invariably equivalent to the subject matter of a "paper" in the conventional sense. The following are the various categories of Courses suggested for M. Com Core courses & Elective Courses deemed necessary for the programme.
14. Specialization areas (Elective Course) offered at M.ComCourse:  
**Group-I: ACCOUNTING & FINANCE**  
**Group-II: BUSINESS STUDIES**

**SYLLABUS**  
**M.Com. Part-I (Semester I & II)**  
**Session (2018-2019)**

**First Semester**

<b><u>CORE PAPER</u></b>	External	Internal Assessment	Credit
MC 101 Management Concepts & Organisational Behaviour	70	30	5
MC 102 Accounting for Managerial Decisions	70	30	5
MC 103 Business Economics	70	30	5
MC 104 E-Commerce	70	30	5

**ELECTIVE PAPER (ANY ONE PAPER FROM TWO GROUPS)**

**GROUP-I : ACCOUNTING & FINANCE**

MC 105 (i) Financial Management	70	30	5
MC 105 (ii) International Accounting	70	30	5

**GROUP-II: BUSINESS STUDIES**

MC 105 (iii) Database Management System	70	30	5
MC 105 (iv) Entrepreneurship Development and Project Management	70	30	5

**Second Semester**

<b><u>CORE PAPER</u></b>	External	Internal Assessment	Credit
MC 201 Advanced Accountancy	70	30	5
MC 202 Business Environment	70	30	5
MC 203 Research Methodology & Statistical Techniques	70	30	5
MC 204* Seminar (Based upon current issues Relating to Commerce)			3

**ELECTIVE PAPER (ANY ONE PAPER FROM TWO GROUPS)**

**GROUP-I : ACCOUNTING & FINANCE**

MC 205 (i) Financial Institutions and Markets	70	30	5
MC 205 (ii) Micro-Finance	70	30	5

**GROUP-II: BUSINESS STUDIES**

MC 205 (iii) Corporate Governance and Business Ethics	70	30	5
MC 205 (iv) International Business	70	30	5

\* Evaluation of seminar will be based upon grades ranging from A+, A, B+, B and C. The candidates are required to score minimum B grade. The students with C grade shall be declared fail in the given Paper.

**Session: 2018-19**

**MC: 101 MANAGEMENT CONCEPTS & ORGANISATIONAL BEHAVIOUR**

No. of Lectures: 60

M.M: 100

Time Allowed: 3 Hrs.

Internal Assessment: 30 Marks

External : 70 Marks

Credit : 5

**UNIT-I**

Nature and Scope of Management, Evolution of Management thought, Manager & environment. Business Ethics. Decision making: meaning and process, creative elements in decision making, Analytical tools to decision making. Planning: concept, objective, significance, process and types, reasons for failure in plans; organizing-concept, principles, theories. Staffing and controlling.

Organisational Structure: Formal & Informal organizations. Organisational Behaviour ; Concept, Significance; Relationship between Management & Organisational Behaviour.

**UNIT-II**

Motivation: Need, Theories of motivation. Leadership: Concept, Theories and Leadership Styles; Communication: Communication process; Barriers to effective communication; Types of organizational communication; Improving communication; Transactional analysis in Communication.

Perception; Learning and Personality. Group Dynamics and Team Development; Group dynamics: Definition and importance, types of groups, group formation, group development, group composition, group performance factors; team development.

Organisation Culture; Concept, Creating & Sustaining Culture, learning culture; Work stress & its management. Organisational Development: Concept, Need for change, Resistance to change, Theory of Planned Change, Organisational Diagnosis, OD intervention. Power and politics- concept.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus, respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 10 marks. Section C will consist of 12 short answer type questions covering entire syllabus and candidates are required to attempt any ten questions. Each question in Section C will carry 3 marks

**Recommended Readings:**

1. Organisational Behaviour by Stephen Robbins and David Decanzo
2. Organisational Behaviour by Fred Luthans
3. Organisational Behaviour by Wagner
4. Organisational Behaviour by S.S. Khanka
5. Organisational Behaviour: Text, Cases and Games by K.Aswathappa
6. Organisational Behaviour by McSchane
7. Harold Koontz and Heinz Weihrich, Essentials of Management: An International Perspective, McGraw-Hill, New Delhi.

Session: 2018-19

**MC 102: ACCOUNTING FOR MANAGERIAL DECISIONS**

No. of Lectures: 60

M.M: 100

Time Allowed: 3 Hrs.

Internal Assessment: 30 Marks

External : 70 Marks

Credit : 5

**UNIT-I**

Management Accounting: Meaning, objectives, nature, tools & techniques of management accounting; Financial Statement Analysis: Techniques of analysis; Comparative Statements: Preparation and Interpretation, Common Size Statements: Preparation and Interpretation, Trend Analysis: Preparation and Interpretation. Ratio Analysis: Preparation and Interpretation and AS 20. Fund Flow Analysis: Preparation and Interpretation. Cash Flow Analysis: Preparation and Interpretation (With special reference to AS 3).

**UNIT-II**

Marginal Costing: Concept and application of technique for decision making in business, Cost-Volume-Profit analysis; Break Even Analysis. Standard Costing and Variance Analysis: Standard costing as a control technique; Setting of standards and their revision; Variance analysis -meaning and importance, kinds of variances and their uses-material, labour variances; Control of Variances, Relevance of variance analysis to budgeting and standard costing. Budgetary Control; Concept, Steps in budgetary control, Types of budgets, Budgetary Control and Standard Costing.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus, respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 10 marks. Section C will consist of 12 short answer type questions covering entire syllabus and candidates are required to attempt any ten questions. Each question in Section C will carry 3 marks.

**Recommended Readings:**

1. Management Accounting by Anthony Robert
2. Management Accounting: A Decision Emphasis by Decoster, T Don and Elden I. Schafer
3. Jawaharlal, Management Accounting, Himalaya Publishers, Mumbai.
4. Kulshrestha, N.K., Management Accounting, Tata McGraw Hill, New Delhi.
5. Ramachandran, and Kakani, How to Analyze Financial Statements, Tata McGraw Hill
6. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.
7. Charles T. Horngren, George Foster, Srikant M. Data, Cost Accounting: A Managerial Emphasis, Prentice Hall of India, New Delhi.
8. Anthony R.N, Management Accounting Principles, Grawin Publishing.

**Session: 2018-19**  
**MC 103: BUSINESS ECONOMICS**

No. of Lectures: 60

Time Allowed: 3 Hrs.

External : 70 Marks

M.M: 100

Internal Assessment: 30 Marks

Credit : 5



**Session: 2018-19**  
**MC 104: E-COMMERCE**

No. of Lectures: 60  
Time Allowed: 3 Hrs.  
External : 70 Marks

M.M: 100  
Internal Assessment: 30 Marks

Credit : 5

**UNIT-I**

Introduction to E-Commerce: Meaning and concept, Importance in the context of today's business, technical components, functions, advantages of e-commerce as compared with traditional system of commerce, disadvantages and scope of E-Commerce, difference between e-commerce and e-business, Internet and its relation to e-commerce. State of e-commerce in India, problems and opportunities of e-commerce in India.

Framework of E-Commerce: B2B, B2C, C2C, C2B. Supply Chain Management, product and service digitization; Planning Online-Business: Web sites as market place, E – commerce, pure online vs. brick and click business.

**Unit -II**

Operations of E Commerce: Electronic Payment Systems : Special features required in payment systems for e-commerce ; types of e-payment system; cash and currency servers, e-cheques, credit cards, smart cards, electronic purses and debit cards, Risk management options for e - payment systems. E-Marketing : Concept, types of e-marketing, means of advertising Banner, Pop-up, sponsored link, email], e-branding. E-Finance : Areas of e-financing: e-banking and e-trading; E-Accounting.

Security and Legal Aspects of E-Commerce: Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Law - Information Technology Act 2008: An overview of major provisions.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus, respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 10 marks. Section C will consist of 12 short answer type questions covering entire syllabus and candidates are required to attempt any ten questions. Each question in Section C will carry 3 marks.

**Recommended Readings:**

1. Joseph, P.T. E-Commerce – An Indian Perspective, Prentice Hall of India.
2. Schneider, Gary P. E-Commerce: Strategy, Technology and Implementations, CengageLearning India Private Limited.
3. Murthy, C.S.V. E-Commerce; Concepts, models, Strategies; Himalaya Publishing House.
4. Agarwala, Kamlesh N., Amit Lal and Deeksha Agarwala, Business on the Net: An Introduction to the Whats and Hows of E -Commerce, Macmillan India Ltd.
5. Bajaj, Deobyani Nag, E-Commerce, Tata McGraw Hill Company, New Delhi.

**Session: 2018-19**  
**ELECTIVE PAPER**  
**GROUP-I: ACCOUNTING & FINANCE**  
**PAPER- MC: 105(i) FINANCIAL MANAGEMENT**

No. of Lectures: 60  
Time Allowed: 3 Hrs.  
External : 70 Marks

M.M: 100  
Internal Assessment: 30 Marks

Credits : 5

**UNIT-I**

Financial Management: Meaning, Scope, and Objectives, Finance Functions: Investment, Financing and Dividend decisions: recent development in financial management. Cost of Capital: Meaning and Significance, Cost of debt, preference capital, equity capital and retained earnings, Weighted average cost of capital. Financial, operating and combined leverage: their measurement and effect on profit. Capital Budgeting: Meaning, Nature of Investment Decisions, Investment evaluation criteria: Payback period, Accounting rate of return, Net present value, Internal rate of return, Profitability index, Capital Rationing, Capital Budgeting under Risk and Uncertainty: Sensitivity analysis, Scenario analysis, Simulation analysis and Decision Tree analysis.

**UNIT-II**

Capital Structure: Concept and significance, Theories of Capital Structure, Capital Structure in Practice. Dividend Policy: Forms of dividend, stability in dividend policy, Dividend theories, Dividend policies in practice. Working Capital: Meaning, significance and types, Factors affecting working capital requirements, Determining working capital needs, Working capital management, Sources of working capital, Financing of working capital-banking norms, Management of Cash, Receivables and Inventories. Mergers and Acquisitions: Reasons and Financial considerations.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus , respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 10 marks . Section C will consist of 12 short answer type questions covering entire syllabus and candidates are required to attempt any ten questions. Each question in Section C will carry 3 marks

**Recommended Readings:**

1. Financial Management by Ravi. M. Kishore
2. Financial Management by Sinha and Pradip Kumar
3. Financial Management and Policy by Van Horne and James
4. Financial Management by Prasanna and Chandra
5. Financial Management by M.Y.Khan and P.K.Jain
6. Financial Decision Making by Hampton
7. Working Capital Management: Strategies and Techniques by Bhattacharya and Hrishikes
8. Fundamentals of Financial Management by Van Horne, J.G and J.M Wachowicz
9. Financial Management by Rajiv Srivastava and Anil Misra

**Session: 2018-19**  
**PAPER - MC 105 (ii) :INTERNATIONAL ACCOUNTING**

M.M: 100

Teaching Hours per week: 5  
Time Allowed: 3 Hrs.

Internal Assessment: 30 Marks  
External: 70 Marks  
Credit : 5

**UNIT-I**

Introduction to International Accounting : Interaction between accounting and its environment. Meaning and domain of International Accounting. International Financial Reporting: concept and differences in International Financial Reporting. Reporting problems of Multinational Companies. Comparative Financial Reporting in US, UK, China, Japan and India.

International harmonisation of Financial Reporting: Need, Role of IASB, OECD, EU and IOSCO (International Organisation of Securities Commissions), Convergence of International Financial Reporting Standards.

**UNIT-II**

International Transfer Pricing : Meaning, Objectives, Methods and Regulation. Accounting for Foreign Currency Transactions and Translation : Approaches to accounting for foreign currency transactions, methods of foreign currency translation. Practices in various countries. Issues related to consolidation of financial statements of MNCs. International Taxation : diversity of national tax systems, taxation of foreign source income and double taxation. Evaluating the performance of Foreign Operations. International Financial analysis : analysis of efficiency, Profitability, Solvency and Analysis for Shareholder. Accounting for Currency Translation.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus , respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 10 marks . Section C will consist of 12 short answer type questions covering entire syllabus and candidates are required to attempt any ten questions. Each question in Section C will carry 3 marks

**Recommended Readings:**

1. Choi, Frederick D S and Meek, Garry K, "International Accounting", Pearson Education 5th edition. 2007.
2. Douppnik, Timothy and Perara, Hector, "International Accounting", Mcgraw Hill international edition, 2007.
3. Saudagaran, Shahrokh M. International Accounting - A Users perspective", Thompson, 2nd edition, 2007.
4. Iqbal, zafar M, Melchar, Trini U, and Elmallah, Amin A, International Accounting : A Global Perspective". International Thomson publishing.
5. Rathore, Shirin, "International Accounting", PHI

**Session: 2018-19**  
**ELECTIVE PAPER**  
**GROUP-II: BUSINESS STUDIES**  
**PAPER- MC 105(iii) :DATABASE MANAGEMENT SYSTEM**

M.M: 100

Teaching Hours per week : 5  
Time Allowed: 3 Hrs.

Internal Assessment: 30 Marks  
External : 70 Marks  
Credit : 5

**UNIT-I**

Traditional file processing system: Characteristics, limitations, Database: Definition, composition. Database Management system: Definition, Characteristics, advantages over traditional file processing system, Implication of Database approach, User of database, DBA and its responsibilities, Database schema, instance; DBMS architecture, data independence, mapping between different levels. Database languages: DDL, DML, DCL. Database utilities, Data Models, Keys: Super, candidate, primary, unique, foreign.

Entity relationship model: concepts, mapping cardinalities, entity relationship diagram, weak entity sets, strong entity set, aggregation, generalization, converting ER diagrams to tables. Overview of Network and Hierarchical model; Relational Data model: concepts, constraints. Relational algebra: Basic operations, additional Operations.

**Unit-II**

Database design: Functional dependency, decomposition, problems arising out of bad database design, normalization, multi-valued dependency. Database design process, database protection, database integrity, database concurrency: Problems arising out of concurrency, methods of handling concurrency. Data recovery, database security: Authentication, authorization, methods of implementing security

MS-ACCESS: Introduction to MS-ACCESS, working with databases and tables, queries in Access, Applying integrity constraints, Introduction to forms, sorting and filtering, controls, Reports and Macro: creating reports, using Macros.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus , respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 10 marks. Section C will consist of 12 short answer type questions covering entire syllabus and candidates are required to attempt any ten questions. Each question in Section C will carry 3 marks

**Recommended Readings:**

- 1.Date C.J., An Introduction to Database Management Systems, Narosa Publishing House, Third edition, 1998.
- 2.Abraham Silberschatz, Henry F. Korth and S. Sudarshan, Database Management System, McGraw-Hill, 3rd edition, 1997.
3. Elmisry Nawathy, "Introduction to Database Systems", Pearson Education India
4. Content Development Group" Working with MS-OFFICE 2000 ", TMH
5. Henry F. Korth, Abraham, "Database System Concepts", Tata McGraw Hill.
6. Naveen Prakash, Introduction to Database Management", TMH, 1993.
7. C.J. Date, "An Introduction to Data Base Systems", Pearsoned Education India.

**Session: 2018-19**

**MC 105(iv) : ENTREPRENEURSHIP DEVELOPMENT AND PROJECT  
MANAGEMENT  
M.M: 100**

No. of Lectures: 60

Internal Assessment: 30 Marks

Time Allowed: 3 Hrs.

External: 70 Marks

Credit : 5

**UNIT-I**

Entrepreneurship: Concepts, Traits, types, characteristics, classification and types, nature and functions. Theory of Entrepreneurship. Entrepreneurship: Developing corporate entrepreneurship, Understanding Entrepreneurship perspective. Entrepreneurship motivation. Developing Creativity and Understanding Innovation. Ethics and Social Responsibility of an Entrepreneur. Entrepreneurial Skills. Role of Entrepreneurship in Economic Development. Entrepreneurial Decision Process. Environmental Assessment: Macro and Micro View.

**UNIT-II**

Project Management Concept. Generation and screening of project ideas: Sources and Methods. Feasibility Study. Managing Risk in Project Network Technique for Project Management; Time and Cost Overrun. Market and Demand Analysis. Technical Analysis. Financial Analysis, Social Cost Benefit Analysis, Developing an Effective Business Plan. Funding Agencies of Entrepreneurial sources of Finance. Venture Capital.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus, respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 10 marks. Section C will consist of 12 short answer type questions covering entire syllabus and candidates are required to attempt any ten questions. Each question in Section C will carry 3 marks

**Recommended Readings:**

1. Hisrich, Robert D and Peters, Michael P, Entrepreneurship, Delhi, Tata McGraw Hill, 2002.
2. Holt, David H, Entrepreneurship: New Venture Creation, Delhi, Prentice Hall of India, 2001
3. Clifton, Davis S. and Syflie, David E, "Project Feasibility Analysis , 1977 John Wiley, New York.
4. Chandra, Prasanna, Projects : Preparation, Appraisal, Budgeting and Implementation, New Delhi, Tata McGraw Hill.

**Session: 2018-19**  
**MC: 201 ADVANCED ACCOUNTANCY**

No. of Lectures: 60  
Time Allowed: 3 Hrs.

M.M: 100  
Internal Assessment: 30 Marks  
External: 70 Marks  
Credits : 5

**UNIT-I**

Development of Accounting Standards; Purpose, Development of International and Indian Accounting Standards, Convergence of Indian Accounting Standards with International Accounting Standards, Ind AS 1 , 2, 16, 17, 34,36, 38, 108 . Issue, Forfeiture and Reissue of Shares. Corporate reporting; Objectives, Factors including Corporate reporting, Recent trends in Corporate Reporting in India. Reporting practices in India.

**UNIT-II**

Amalgamation, Absorption and Reconstruction of Companies, Holding Company Accounts, Accounting for Price Level Changes: Nature and Techniques. Accounting for Human Resources: Need, Models of Valuation, Areas of Corporate Social Performance; Measurement and public reporting of Corporate Social Performance. Recent developments in Accounting: Value added statement, EVA, Environmental accounting, learn accounting, forensic accounting and international accounting.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus, respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 10 marks. Section C will consist of 12 short answer type questions covering entire syllabus and candidates are required to attempt any ten questions. Each question in Section C will carry 3 marks

**Recommended Readings:**

1. Advanced Financial Accounting by R.L.Gupta
2. Advanced Accountancy by M.A. Arunlanadum and K.S.Raman
3. Advanced Accountancy-Vol.II by S.N.Maheshwari
4. Advance Financial Accounting by J.R.Monga
5. Advance Accountancy by M.C.Shukla and T.S. Grewal
6. Principles of Financial and Managerial Accounting by C.S Warren and P.E Fess
7. Accounting Theory by L.S.Porwal

**Session: 2018-19**  
**MC 202: BUSINESS ENVIRONMENT**

No. of Lectures: 60  
Time Allowed: 3 Hrs.

M.M: 100  
Internal Assessment: 30 Marks  
External : 70 Marks  
Credits: 5

**UNIT-I**

Theoretical framework of Business Environment: concept, significance and nature of business environment; Components of Business Environment; Elements of Business Environment: Internal and external.

Policy Environment: Economic reforms; liberalization, privatization and Globalization and its impact on Indian Economy. Second Generation reforms. Industrial Policies: A brief review of industrial policies since independence, Its implementation, industrial growth and structural changes, Industrial Policy of 1991 and recent developments, Policy on foreign investment: FDI, Multi-national companies- their participation in India-their strategies, competitive strengths and policies.

**UNIT-II**

International Economic Institutions: WTO-Composition, membership, recent meetings; IMF- Composition, membership, role of IMF in India. World Bank- Composition, membership, Role of World Bank in India, Process of loan sanctioning of IMF and World Bank. Centre-State Relations, Constitution and Business in India. Recent government policies for Business in India. Environmental Protection Act 1986: Objectives, regulatory authorities & penalties.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus , respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 10 marks. Section C will consist of 12 short answer type questions covering entire syllabus and candidates are required to attempt any ten questions. Each question in Section C will carry 3 marks

**Recommended Readings:**

1. Business Environment by Cherunilam
2. Legal Environment of Business by K. Ashwathappa
3. Economic Environment for Business by M.Adhikary
4. Essentials of Business Environment by K.Ashawathappa
5. Business Environment- Text and cases by Paul Justin
6. Indian Economy by RuddarDutt and K.P.M Sundaram
7. Hill, Charles, W.L., International Business, McGraw Hill Company, New York.
8. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.

**Session: 2018-19**

**MC 203: RESEARCH METHODOLOGY AND STATISTICAL TECHNIQUES**

No. of Lectures: 60  
Time Allowed: 3 Hrs.

M.M: 100  
Internal Assessment: 30 Marks  
External : 70 Marks  
Credits: 5

**UNIT-I**

Introduction to Research: Nature, Objectives, Types & Utility, Process of Research. Data Collection Methods: Primary Sources: Observation, Interview, Questionnaire, Schedules, Survey. Secondary Sources: Types and sources of locating secondary data and computer assisted information acquisition. Sampling Methods: Probability and non probability methods; sampling frame, sampling design, sampling and non sampling errors, size of a sample. Probability distributions: Binomial, Poisson and Normal distributions.

**UNIT-II**

Hypothesis: Meaning, Nature, Importance, Types, Criteria for Construction of Hypothesis, sources of deriving hypothesis. Tests of Hypothesis: Parametric and non parametric tests different test of significance type I & II errors. Statistical tests: Chi square, t-test, ANOVA, z-test. Report writing: Mechanics of report writing, preliminary pages, Main body, appendices, footnotes, references.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus , respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 10 marks. Section C will consist of 12 short answer type questions covering entire syllabus and candidates are required to attempt any ten questions. Each question in Section C will carry 3 marks.

**Recommended Readings:**

1. Research Methodology by G.C Ramamurthy
2. Statistical Methods by S.P Gupta
3. Research Methodology by S.L. Gupta and Hitesh Gupta
4. Research Methodology by R. Panneerselvam



**Session: 2018-19**

**MC 204 : SEMINAR(BASED UPON CURRENT ISSUES RELATING TO  
COMMERCE)**

Credits : 3

Evaluation of seminar will be based upon grades ranging from A+, A, B+, B and C. The candidates are required to score minimum B grade. The students with C grade shall be declared fail in the given Paper.

**Session: 2018-19**  
**ELECTIVE PAPER**  
**GROUP-I: ACCOUNTING & MANAGEMENT**  
**MC 205 (i): FINANCIAL INSTITUTIONS AND MARKETS**

No. of Lectures: 60

M.M: 100

Time Allowed: 3 Hrs.

Internal Assessment: 30 Marks

External : 70 Marks

Credit : 5

**UNIT-I**

Financial System: Meaning, nature, structure, role, flow of funds in financial system. Financial systems and economic development. An overview of Indian Financial System. Financial Institutions: Banking System in India- Brief history and present structure of commercial banks in India, Importance of banking business. Development Banks- concept, objectives, & functions, promotional role, resource mobilization, project evaluation & follow up. Various development banks in India. NABARD- role & functions NBFCs- concept, nature, role, sources of finance, RBI guidelines. Regulatory bodies: RBI: Organisation, functions, credit creation, credit control, Recent Monetary Policy. Interest Rate Structure: Determinants and recent changes in interest rate structure.

**UNIT-II**

Financial Markets: Meaning, nature, structure, significance of Financial markets. Financial Markets in India: an Overview. Money market; Money market meaning, constituents, functions of money market; Money market instruments- call money, treasury bills, certificates of deposits, commercial bills, trade bills etc; Recent trends in Indian money market; Merchant Banking in India. Capital market- primary and secondary markets; role, recent developments in Indian Capital Markets. International Stock Exchanges. Government Securities Markets. SEBI- Organisation, Functions, SEBI as a regulator.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus , respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 10 marks . Section C will consist of 12 short answer type questions covering entire syllabus and candidates are required to attempt any ten questions. Each question in Section C will carry 3 marks

**Recommended Readings:**

1. Financial Institutions and Markets by L.M.Bhole and Jitendra Mahakud
2. Financial Institutions and Markets by Meir Kohn
3. Financial Institutions and Markets by. S.B. Deodhar and Aditi.A.Abhyankar

**Session: 2018-19**  
**MC 205 (ii): MICRO FINANCE**

No. of Lectures: 60

M.M: 100

Time Allowed: 3 Hrs.

Internal Assessment: 30 Marks

External : 70 Marks

Credit : 5 **UNIT I**

Basics – Need for microfinance - Characteristics of Microfinance clients – Demand and supply of microfinance in developing countries – Nature of Microfinance Markets - Microfinance as a development strategy and as an industry – Microfinance Tools – Role of Grameen Bank – Micro credit - Innovations - Group lending-Stepped lending & Repeat loan - Character & cash flow based lending -Flexible approaches to collateral-Frequent & public installment for loan & saving products. Microfinance Credit Lending Models: Credit lending models, Bangladesh Grameen Bank (BGB) Model and its replications in India, differences between Self Help Groups (SHG) and Joint Liability Groups (JLG) model, SHG-bank linkages programmes in India, SHG clusters and federations. Risks in Microfinance Institutions: Types of risks in microfinance, risks in agricultural microfinance, strategies for risk minimization

## UNIT II

Challenges to Microfinance movement – Demand and Supply of Micro financial services – State Intervention in rural credit – RBI Initiatives - NABARD & SHG – Bank Linkup & Programs- – Governance and the constitution of the Board of various forms of MFIs – Intermediaries for Microfinance –State sponsored Organizations. Microfinance and Development: Microfinance and women empowerment, microfinance and health, microfinance, micro entrepreneurship and business development, microfinance and education, microfinance and networking and linkage building, the challenges in microfinance sector.

### INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus , respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 10 marks . Section C will consist of 12 short answer type questions covering entire syllabus and candidates are required to attempt any ten questions. Each question in Section C will carry 3 marks

#### **Recommended Readings:**

1. Indian Institute of Banking and Finance, Micro finance: Perspectives and Operations, Macmillan India Limited, 2011.
2. Fisher, Thomas and Sriram, M.S. Beyond Micro-Credit: Putting Development Back into Microfinance, Sage-Vistaar Publication.
3. Gahte, Prabhu. Microfinance in India: A State of the Sector Report 2007, Sage Publications Pvt. Ltd.
4. Karmarkar, K.G. Microfinance in India, Sage Publications Pvt. Ltd.
5. Panda, Debadatta K. Understanding Microfinance, Wiley India Pvt. Ltd.

**Session: 2018-19**  
**ELECTIVE PAPER**  
**GROUP-II: BUSINESS STUDIES**  
**PAPER- MC 205(iii): CORPORATE GOVERNANCE AND ETHICS**

M.M: 100

Teaching Hours per week : 5

Internal Assessment: 30 Marks

Time Allowed: 3 Hrs.

External : 70 Marks

Credit : 5

**UNIT-I**

Corporate Governance: History of Corporate form and Models, Corporate Objectives and Goals, Ownership Pattern – Issues in Managing Public Limited Firms – Agency Problems. Why governance – Changes in eighties Cadbury Report, Hampel Report and OECD Committee Recommendations – SOX Act. Concept of Business Ethics, Corporate Code of Ethics: Environment, Accountability, Diversity, and Discrimination. Principles and Theories of Business Ethics: Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stakeholders Protection.

**UNIT-II**

Internal Corporate Governance Mechanism: Board of Directors— Functional Committees of Board; Code of conduct, Whistle blowers. External Corporate Governance Mechanism: Regulators, Gate keepers, Institutional Investors, Corporate raiders, Corporate Governance Ratings Corporate Governance in India: corporate form in India 50s to 90s – developments in Corporate Governance in India in nineties and 2000s – CII, Kumaramangalam, Narayanamoorthy, Naresh Chandra, JJ Irani Committee reports – Legal and Regulatory Changes. Corporate Social Responsibility (CSR): Arguments for and against; Strategic CSR and Business Ethics, CSR and Corporate Governance.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus , respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 10 marks . Section C will consist of 12 short answer type questions covering entire syllabus and candidates are required to attempt any ten questions. Each question in Section C will carry 3 marks

**Recommended Readings:**

1. Corporate Governance, Pearson Education. by Fernando, A C.
2. Corporate Governance : The New Paradigm, Wheeler Pub., New Delhi. by N. Gopalsamy
3. Business Ethics, Principles and Practices by Daniel Albuquerque.
4. Corporate Governance : A Question of Ethics, Galgotia Pub., New Delhi. by Surendar Kumar.
5. Business Ethics: Concepts and Cases, Prentice Hall of India .by Velasquez M. G.
6. Corporate Boards and Governance, Sterling Pub., New Delhi. by N. Balasubramanian.
7. Business Ethics (Indian Edition), by Andrew Crane Dirk Matten.

**Session: 2018-19**  
**PAPER- MC 205(iv): INTERNATIONAL BUSINESS**

Teaching Hours per week : 5  
Time Allowed: 3 Hrs.

M.M: 100  
Internal Assessment: 30 Marks  
External: 70 Marks  
Credit : 5

**UNIT-I**

Introduction to International Business: Concept of business–Nature of business–Business goals–objectives of business–Role of objectives–Responsibilities of a business towards various interest groups. Overview of International Marketing: International Marketing–Comparison of International and Domestic marketing–problems in international marketing–Importance of international Business. Global Strategies of Business: Basic concept of strategy–Introduction to business–Level strategies–Generic business strategies–Cost leadership business strategy–Differentiation business strategy–Focus business strategy. Global Brands and Organizational behaviours:Introduction-Concept of Global Brands-Activities for building a great global brand-Strategies for global brands-Building international brands- Global customer behaviour-Global scenario of organizational behaviours-Approaches to organizational behaviours.

**UNIT-II**

Supply chain management and Global distribution system :Supply Chain-Nature and concept of supply chain management-Functions and contributions-Supply chain management-Prerequisites for supply chain management-Strategic supply % chain management activities - Types of supply chain management- Supply Chain management strategy. Role of Transportation in Global Distribution: Introduction-Transportation Alternatives-Importance of Transportation-Standards and testing practices in Global Distribution-ISO9000-Benefits of ISO9000. Globalization: Introduction to Globalization-Levels of Globalization-Advantages of Globalization-different approach-Septic Approach-Transformational approach-Antiglobalist approach.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus, respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 10 marks. Section C will consist of 12 short answer type questions covering entire syllabus and candidates are required to attempt any ten questions. Each question in Section C will carry 3 marks

**Recommended Readings:**

1. Paul, Instin, International Business.
2. Sharan, Vyuptakesh, International Business.
3. Anant K. Sundarm, J.Stewart Black, The international business Environment, Text & cases.