

2015-  
16

# Multani Mal Modi College, Patiala

Unit Planning M. Com



**M.Com-I SEMESTER-1st**  
**Paper: MC 101**  
**Subject: Business Management**

Max Marks: 70

Maximum Time : 3 Hrs.

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Nature and Scope of Management, Evolution of Management thought, Manager &amp; environment.</li> <li>• Business Ethics, Value systems of Indian Managers. Decision making: meaning and process, creative elements in decision making, Analytical tools to decision making.</li> <li>• Functions of a manager, planning: concept, objective, significance, process and types, reasons for failure in plans; organizing-concept, principles, theories.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Organisational Structure: Formal &amp; Informal organizations.</li> <li>• Motivation: Need, Theories of motivation. Leadership: Concept, Theories and Leadership Styles.</li> <li>• Communication: Communication process; Barriers to effective communication; Types of organizational communication</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Improving communication; Transactional analysis in Communication; Controlling.</li> </ul>

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

Max Marks: 70

Maximum Time : 3 Hrs.

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Development of Accounting Standards; Purpose, Development of International and Indian Accounting Standards.</li> <li>• Convergence of Indian Accounting Standards with International Accounting Standards with International Financial Standards, Indian Accounting Standards 1 &amp; 2, 10, 17, 19, 25 and 26.</li> <li>• Issue, Forfeiture and Reissue of Shares, Final Accounts and Financial statements of companies.</li> <li>• Purchase of Business, Liquidation Accounts.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Valuation of Shares.</li> <li>• Amalgamation, Absorption and Reconstruction of Companies including AS 14.</li> <li>• Holding Company Accounts including AS 21, Corporate Reporting; Objectives.</li> <li>• Factors including Corporate reporting, Reporting practices in India.</li> <li>• Accounting for Price Level Changes; Nature and Techniques. Accounting for Human Resources; Need, Models of Valuation</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Areas of Corporate Social Performance; Measurement and Public reporting of Corporate Social Performance.</li> </ul>

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Max Marks: 70

Maximum Time : 3 Hrs.

<b>TILL MST-I</b>	
<ul style="list-style-type: none"> <li>Nature and scope of Business Economics: Objective of firm; Economic theory; Fundamental economic concepts: Incremental principle, opportunity cost principle discounting principle, equi-marginal principle.</li> <li>Demand Analysis: Individual and market demand functions; Law of demand, determinants of demand; Theory of Consumer Choice: Cardinal utility approach, indifference approach, Revealed preference and theory of consumer choice under risk.</li> <li>Demand estimation for major consumer durable and non-durable products; Elasticity of demand: Price elasticity, income elasticity and cross elasticity. Demand forecasting techniques.</li> </ul>	
<b>TILL MST-II</b>	
<ul style="list-style-type: none"> <li>Production Theory: Production function: production with one and two variable inputs; Stages of production; Short and long run cost functions: their nature, shape and inter-relationship.</li> <li>Law of variable proportions; Law of returns to scale.</li> <li>Price Determination under different Market Conditions: Characteristics of different market structures; Price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, oligopoly and monopoly.</li> <li>Price Practices: Methods of price determination in practice; pricing of multiple products; price discrimination; International price discrimination and dumping: Transfer pricing.</li> <li>Classical, and Keynesian theory of income and employment, Theory of consumption and investment spending, multiplier-accelerator interaction; Business Cycles: Nature and phases of a business cycle</li> </ul>	
<b>TILL FINAL EXAM</b>	
<ul style="list-style-type: none"> <li>Theories of business cycle: Cobweb, Samulson and Hicks Theories.</li> <li>Inflation: Definition, characteristics and types inflation in term of demand pull and cost push factors, effects of inflation.</li> </ul>	

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Max Marks: 70

Maximum Time : 3 Hrs.

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Computer: Introduction, characteristics, Generations, Types, Functions, Components. Computer Organisation: CPU, Components of CPU, Memory ( Primary and Secondary)</li> <li>• Computer Software: System Software, Applications.</li> <li>• Operating System: Functions, Types, Input, Output Devices, Storage Devices.</li> <li>• Database Management System, Data Concepts, Data Hierarchy, Data Access Methods, Data Processing, Types of Data Processing, Database, Applications of database system, purpose and need, disadvantages, Data Base Management System, Data Base System Architecture.</li> <li>• Introduction to Accounting Packages. Manual Accounting Vs Computerised Accounting. Preparing vouchers, invoice and salary statements. Maintenance of accounting Books and final accounts</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Financial Report generation using Tally, Inventory record keeping using Tally.</li> <li>• Practical knowledge on wings Accounting and Tally.</li> <li>• Introduction to E-Commerce : Meaning and concept ; Electronic commerce versus traditional commerce ; Business applications of e- commerce</li> <li>• Business Models of E-Commerce; Supply chain management, product and service digitization, remote serving.</li> <li>• 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.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Security issue in E-Commerce: Security risks of e-commerce, exposure of resources, types of threats , source of threats ,security tools and risk management approach.</li> </ul>

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3	Attendance	20%

Max Marks: 70

Maximum Time : 3 Hrs.

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>Financial Management: Meaning, Scope, and Objectives, Finance Functions: Investment, Financing and Dividend decisions.</li> <li>Capital Budgeting: 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.</li> <li>Cost of Capital: Meaning and Significance, Cost of debt, preference capital, equity capital and retained earnings</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>Weighted average cost of capital; Financial, operating and combined leverage: their measurement and effect on profit.</li> <li>Capital Structure: Concept and significance, Theories of Capital Structure, Capital Structure in Practice.</li> <li>Dividend Policy: Forms of dividend, stability in dividend policy, Dividend theories, Dividends policy in practice.</li> <li>Working Capital: Meaning, significance and types, Factors affecting working capital requirements, determining working capital need.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>Working capital management, Sources of working capital.</li> <li>Financing of working capital, Management of Cash, Receivables and Inventories; Mergers and Acquisitions: Reasons and Financial considerations.</li> </ul>

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Maximum Time : 3 Hrs.

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Changing role of accountant in profession and industry; Basic Accounting Concepts and Conventions and their implications.</li> <li>• Branches of accounting; Nature and Scope, Nature and attributes of Financial Statements, their need to shareholders, creditors and other interested parties, limitations of Financial Statement.</li> <li>• Analysis and interpretation of Financial Statements, Techniques of analysis; comparative statements, common size statements, trend analysis.</li> <li>• Ratio analysis and AS 20</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Fund flow and cash flow analysis (with special reference to As 3).</li> <li>• Marginal Costing: Concept and application of technique for decision making in business, Cost-Volume-Profit analysis; costing for Decision making.</li> <li>• Standard Costing: Concept, types of standards, fixation of standards.</li> <li>• Variance Analysis: Material variance, labour variance and overhead variance.</li> <li>• Budgetary Control; Concept, Steps in budgetary control, Types of budgets, Budgetary Control and Standard Costing</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Introduction to Performance Budgeting and Zero Base Budgeting. Uniform Costing &amp; Inter-Firm Comparison, Responsibility Accounting.</li> </ul>

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Max Marks: 70

Maximum Time : 3 Hrs.

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>Financial System: Meaning, nature, structure, role, flow of funds in financial system, Financial systems and economic development. An overview of Indian Financial System.</li> <li>Financial Institutions : Banking System in India- Brief history and present structure of commercial banks in India, Importance of banking business.</li> <li>Development Banks- concept, objectives, &amp; functions, promotional role, resource mobilization, project evaluation &amp; follow up. Role played by IFCI, SIDBI, SFCs SIDCs in Development of various sectors of Indian economy.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>NBFCs- concept, nature, role, sources of finance, RBI guidelines. Regulatory Bodies: RBI: Organisation, functions, credit creation, credit control.</li> <li>Recent Monetary Policy. NABARD- role &amp; functions , SEBI- Organisation, Functions, SEBI as a regulator.</li> <li>Financial Markets: Meaning, nature, structure, significance of Financial markets. Financial Markets in India: an Overview.</li> <li>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.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>Recent trends in Indian money market; Capital market- primary and secondary markets; role, recent developments in Indian Capital Markets. International Stock Exchanges.</li> </ul>

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Maximum Time : 3 Hrs.

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Introduction to Research: Nature, Objectives, Types &amp; Utility, Process of Research.</li> <li>• Hypothesis: Meaning, Nature, Importance, Types, Criteria for Construction of</li> <li>• Hypothesis, sources of deriving hypothesis. Data Collection Methods: Primary Sources: Observation, Interview, Questionnaire, Schedules, Survey.</li> <li>• Secondary Sources: Types and sources of locating secondary data and computer assisted information acquisition. .</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Sampling Methods: Probability and non probability methods; sampling frame, sampling design, sampling and non sampling errors, size of a sample.</li> <li>• Statistical Analysis of Data: Probability distributions: Binomial, Poisson and Normal distributions. Testing of Hypothesis: Procedure, Measuring power of test.</li> <li>• Tests of Hypothesis: Parametric and non parametric tests different test of significance type I &amp; II errors.</li> <li>• Statistical tests: Chi square, t-test, f-test, z-test &amp; Kandal's co-efficient of concordance(w-test), Kruksal wallis H test, Wald wolfowitz test.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Report writing: Mechanics of report writing, preliminary pages, Main body, appendices.</li> </ul>

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<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>Theoretical framework of Business Environment: concept, significance and nature of business environment.</li> <li>Elements of Business Environment: Internal and external; changing dimensions of business environment; techniques of environmental scanning and monitoring.</li> <li>Economic Environment: Economic planning; Economic policies: Fiscal and Financial Policy, Monetary Policy, EXIM Policy</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>Policy Environment: Economic reforms; liberalization, privatization and Globalisation.</li> <li>Second generation reforms, industrial policy and implementation, industrial growth and structural changes.</li> <li>Political Environment and Its Critical elements. FEMA, Consumer protection Act.</li> <li>Changing dimensions of Legal Environment: MRTP Act, Licensing Policy, FDI and Role of NRIs, Foreign Technology Policy.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>Environment Protection: Environment degradation; Environment Protection Policy under Five Year Plans. Right to Information Act</li> </ul>

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**Max Marks: 70**

**Maximum Time : 3 Hrs.**

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Financial Services: Nature and types; Merchant Banking: Role, Services provided by merchant bankers.</li> <li>• Structure of Merchant Banking in India, SEBI regulations, recent developments; Venture Capital: Characteristics, SEBI guidelines, venture capital funds in India.</li> <li>• Leasing: Characteristics and types, Leasing and Hire-Purchase, Leasing as a tax planning instrument.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Underwriting: concept, SEBI regulations.</li> <li>• Mutual Funds: Meaning, types, measuring return of mutual funds, SEBI guidelines, Performance of Mutual Funds in India, current developments.</li> <li>• Credit Rating: Meaning, significance, types; SEBI regulations for credit rating, Credit Rating Agencies.</li> <li>• Factoring: characteristics and forms, Factoring in India</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Forfeiting. Plastic Money: Concept, various forms of plastic money. Growth and Present Scenario of Plastic Money in India.</li> </ul>

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3	Attendance	20%

**M.Com-II SEMESTER-3rd**

**Paper: MC 302**

**Subject: Corporate Legal Framework**

**Max Marks: 70**

**Maximum Time : 3 Hrs.**

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Concept of Corporation &amp; Legal Entity, Formation of a Company: Memorandum and Articles of Association and their alteration.</li> <li>• Doctrine of Ultra Vires, Doctrine of Indoor Management, Prospectus, Shares and Share Capital, Transfer and Transmission of shares.</li> <li>• Borrowing Powers of the company, Fixed and Floating charge, Management of companies, Directors.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Meeting of directors and share holders; Winding up and dissolution.</li> <li>• The Negotiable Instruments Act, 1881; Definition, types of negotiable instruments; negotiation.</li> <li>• Holder and holder in due course; Payment in due course; Endorsement and Crossing of Cheque; Presentation of negotiable instrument.</li> <li>• The Competition Act 2002: Establishment, composition, duties, functions.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Powers of Competition-Commission of-India, Provisions relating to anti-competitive agreements.</li> </ul>

<b>Mode of Assessment</b>		
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2	Written Assignments	40%
3	Attendance	20%

**Max Marks: 70**

**Maximum Time : 3 Hrs.**

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Traditional Costing System: Cost Management System; Concept, Factors Affecting Cost Management.</li> <li>• Cost Assignment; Direct Tracing, Driver Tracing, Allocation, Cost Behaviour; Basics; Resources, Activities and Cost Behaviour.</li> <li>• Strategic Cost Management (SCM): Concept and Philosophy, Key elements in SCM.</li> <li>• Value Chain Analysis, Strategic Positioning and Cost Driver Analysis.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Contemporary Cost Management: Activity Based Costing; Concept, rationale, issues, limitations. Design and Implementation of Activity Based Costing.</li> <li>• Activity Based Management and Activity Based Budgeting: Target Costing, Cycle Costing, Kaizen Costing, Back Flush Costing.</li> <li>• Cost Management and Performance Evaluation, Evaluation criterion; Return on Cash Systems.</li> <li>• The Balanced Scorecard; Strategic Based Control; concept, process, implementation of Balanced Scorecard, Challenges in implementation of Balanced Scorecard.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Transfer Pricing and Divisional Performance.</li> <li>• Transfer Pricing in International Business.</li> </ul>

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3	Attendance	20%

**M.Com-II SEMESTER-3rd**

**Paper: MC 304**

**Subject: Direct Tax Laws**

**Max Marks: 70**

**Maximum Time : 3 Hrs.**

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Definitions, Basis of Charge-Determination of Residential Status under Income Tax Act 1961.</li> <li>• Computation of Income under various Heads ( Salaries, House Property, Profits and Gains from Business and Profession , Capital Gains, Income from Other Sources).</li> <li>• Set Off and Carry Forward Losses</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Income of other persons to be included in Assessee's Total Income.</li> <li>• Deduction out of Gross Total Income.</li> <li>• Computation of Income: in case of individuals, HUF, Partnership Firms, Companies.</li> <li>• Collection of Income Tax: Tax Deduction at Source and Advance Payment of Tax.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Wealth Tax: Definition, Basis of Charges, Exempted and Deemed Assets, Determination of Value of Assets</li> </ul>

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1	Mid Semester Test (MST)	40% (Average of 2 MST)
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**M.Com-II SEMESTER-3rd**

**Paper: MC 305**

**Subject: Marketing Management**

**Max Marks: 70**

**Maximum Time : 3 Hrs.**

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Marketing: Meaning, importance, scope and various concepts, Tasks of Marketing Manager under different demand situations, marketing environment.</li> <li>• Consumer Behaviour: Meaning, importance, major factors influencing buyer behaviour; identifying market segments and selecting target markets.</li> <li>• Product Decisions: Concept of a product, classification of products, major products decisions, product line and product mix.</li> <li>• Branding; Packaging and labelling; Product life cycle-strategic implications; New product development and consumer adoption process.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.</li> <li>• Physical Distribution Decisions: Nature, functions and types of distribution channels, Channel management decisions, retailing and wholesaling.</li> <li>• Promotion Decisions: Communication process; Promotion Mix: advertising, personal selling, sales promotion.</li> <li>• Publicity and public relations; Determining advertising budget; copy designing and its testing; Media selection; Advertising effectiveness: Promotion tools and techniques; various steps in selling; Training, Supervising, Motivating the salesforce.</li> <li>• Managing Direct and Online Marketing.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Marketing Organisation and Control.</li> <li>• Marketing of services: Concept, characteristics and problems; Green marketing.</li> <li>• Marketing Research: Meaning, importance, scope and process</li> </ul>

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1	Mid Semester Test (MST)	40% (Average of 2 MST)
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**M.Com-II SEMESTER-4th**

**Paper: MC 401**

**Subject: Human Resource Management**

**Max Marks: 70**

**Maximum Time : 3 Hrs.**

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Human Resource Management : Meaning, Definition, Scope of HRM, Objectives and functions of HRM, Role and qualities of HRM Manager, HRM Policies and Principles, HRM Model.</li> <li>• Evolution of HRM, Organisation of HRM Department.</li> <li>• Environment of HRM, Role of Government and other external and internal forces which effect HRM functions.</li> <li>• Human Resource Planning and Development of Human Resource Information System (HRIS), Job analysis, Job Description and Job specification.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Human Resource (Procurement): Recruitment Process and its effectiveness, Selection Process &amp; its effectiveness.</li> <li>• Orientation &amp; Placement. Human Resource Training and Development &amp; its effectiveness.</li> <li>• Human Resource Potential Appraisal System, Performance Appraisal (Meaning, Definition, Appraisal Process, Past Oriented Methods, New approaches like 360 degree, Assessment Centres, MBO).</li> <li>• Compensation Management: Employee Remuneration Incentive Payments (individual as well as group incentive plans).</li> <li>• Employee Benefits and Executive Remuneration. Employee Welfare, Safety and Health, Internal Mobility (Promotion Transfer).</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Work Redesigning, Job enlargement, Job relation, Job evaluation, job satisfaction-importance and measurement, Work Life Balance.</li> </ul>

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3	Attendance	20%



**M.Com-II SEMESTER-4th**

**Paper: MC 402**

**Subject: Fundamentals of Investment**

**Max Marks: 70**

**Maximum Time : 3 Hrs.**

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Investment: Concept, Investment and speculation, Nature and scope of investment analysis; objectives of investment.</li> <li>• Risk : Concept, types, measurement of risk ; Return : Meaning and measurement.</li> <li>• Investment alternatives for individuals: Bank deposits, Post office schemes, PF, Public Deposits, Mutual Funds, Shares, Debentures, Government Securities</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Derivatives: Options and Futures, Valuation models of equity shares and debentures.</li> <li>• Investment Analysis: Fundamental analysis covering economic, industry and company analysis.</li> <li>• Technical Analysis and Chartist techniques; Dow Theory, Types of charts used.</li> <li>• Technical indicators: Advance-Divide Line, Support and Resistance Levels, Moving Averages.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Efficient Market Theory: Forms and Tests, Random Walk Hypothesis.</li> <li>• Portfolio Management; Concept, objectives and significance.</li> </ul>

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3	Attendance	20%

**M.Com-II SEMESTER-4th**

**Paper: MC 403**

**Subject: International Finance**

**Max Marks: 70**

**Maximum Time : 3 Hrs.**

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Foundations of International Finance: Concept, Goals of International Finance; and role of International Finance Manager in an MNC.</li> <li>• Globalisation of World Economy; Recent trends. Evolution of International Monetary System: Classical gold standard, Bretton woods system.</li> <li>• Current Exchange Rate arrangements. European Monetary System.</li> <li>• Balance of Payments (BOP) Accounting, the Current Account, the Capital Account, Official Reserve Account.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Foreign Direct Investment (FDI) and Multinational Corporations, Regional Economic Integration; SAARC, ASEAN, EC, NAFTA.</li> <li>• Foreign Exchange Market: Function and structure; Spot Market, Forward Mark International Parity Relationship and Forecasting Foreign Exchange Rates, Interest Rent Parity, Purchasing Power Parity, Fisher Effects.</li> <li>• Foreign Investment Institutions: Instruments; ADRs, GDRs, FII's-their role in Indian Capital Market.</li> <li>• Foreign Exchange Exposure and Management; Types of exposure, Transaction Exposure Translation Exposure, Economic Exposure and Operating Exposure. Measurement Exposure and Exposure Management Techniques.</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Multinational Working Capital Management Centralised Vs. Decentralized Capital Management, Managing International Receivable Management.</li> </ul>

<b>Mode of Assessment</b>		
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1	Mid Semester Test (MST)	40% (Average of 2 MST)
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3	Attendance	20%

**M.Com-II SEMESTER-4th**

**Paper: MC 404**

**Subject: Banking and Insurance Services**

**Max Marks: 70**

**Maximum Time : 3 Hrs.**

<b>TILL MST-I</b>
<ul style="list-style-type: none"> <li>• Banking in India: Functions of Commercial Banks; Deposits: Different deposits products offered by banks.</li> <li>• Deposit mobilization by banks: volume and trends, know your customer guidelines.</li> <li>• Credit-Principles of Lending, various credit products/facilities offered by banks, volume and trends, credit appraisal techniques: approach to lending, credit Management, credit monitoring.</li> <li>• NPA management, priority sector lending, financial inclusion, securitization.</li> <li>• Management of Funds in Commercial Banks: Liquidity Management, Management of Capital funds, Assets Liabilities Management, Risk Management.</li> </ul>
<b>TILL MST-II</b>
<ul style="list-style-type: none"> <li>• Emerging Trends in Banking: Retail Banking, Banking Technology, E-Banking: Distribution Channels: Teller Machines, cash dispensers, ATM, Home Banking, online Banking, E-Payment systems, E-funds transfer system.</li> <li>• Insurance: Introduction to Insurance: Purpose, need and types, organizational structure of Insurance Business in India.</li> <li>• Legislative framework : Main provisions of IRDA, Entry of Private Sector in Insurance business : progress and problems</li> </ul>
<b>TILL FINAL EXAM</b>
<ul style="list-style-type: none"> <li>• Major life and non-life insurance players in India, Risk Management Practices in Insurance sector.</li> </ul>

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**M.Com-II SEMESTER-4th**

**Paper: MC 405**

**Subject: Corporate Tax Planning**

**Max Marks: 70**

**Maximum Time : 3 Hrs.**

**TILL MST-I**

- Introduction to Tax Management: Concept of tax planning; Tax avoidance and tax evasions; Methods of tax planning; justification of tax.
- Tax Planning for New Business: Tax planning with reference to location, nature and form of organization of new business.
- Special Tax Provisions: Tax provisions relating to free trade zones, infrastructure sector and backward areas; Tax incentives for exporters.

**TILL MST-II**

- Tax issues Relating to Amalgamation: Tax Planning with reference to amalgamation and demerger of companies.
- Tax Planning and Financial Management Decisions: Tax planning relating to capital structure decision, dividend policy, inter-corporate dividends and bonus shares.
- Tax Planning and Managerial Decisions : Tax planning in respect of own or lease, sale of assets used for scientific research, make or buy decisions; Repair, Replace, renewal or renovation and shutdown or continue decisions.

**TILL FINAL EXAM**

- Tax Planning and Compensations Package; Double taxation avoidance agreements.
- Tax Planning and non-residents; Tax-payment : Tax deductions and collection at source, Advance Payment of Tax.

**Mode of Assessment**

<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%