

2018-
19

Multani Mal Modi College, Patiala

Unit Planning M. Com



M.Com-I SEMESTER-1st

Paper: MC 101

Subject: Management Concept & Organisational Behaviour

Max Marks: 70

Maximum Time : 3 Hrs.

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

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

M.Com-I SEMESTER-1st

Paper: MC 102

Subject: ACCOUNTING FOR MANAGERIAL DECISIONS

Max Marks: 70

Maximum Time : 3 Hrs.

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| TILL MST-I |
| <ul style="list-style-type: none"> • Nature and attributes of Financial Statements, Analysis and interpretation of Financial Statements, Techniques of analysis; comparative statements, common size statements, trend analysis, ratio analysis and AS 20. • Fund flow and cash flow analysis (with special reference to AS 3). • Traditional Cost Management System: Concept, Factors Affecting Cost Management, Cost Assignment. |
| TILL MST-II |
| <ul style="list-style-type: none"> • Applications of Marginal Costing and Cost Volume Profit analysis for decision making. • Strategic Cost Management (SCM): Concept and Philosophy, Key elements in SCM, Value Chain Analysis, Strategic Positioning and Cost Driver Analysis. • Cost Management and Performance Evaluation: Evaluation criteria; Return on Cash Systems. • The Balanced Score card; Strategic Based Control: concept, process, implementation of Balanced Score card, Challenges in implementation of Balanced Score card. • Budgetary Control: Concept, types and Process. |
| TILL FINAL EXAM |
| <ul style="list-style-type: none"> • Introduction to Performance Budgeting and Zero Base Budgeting. Uniform Costing & Inter-Firm Comparison, Responsibility Accounting. |

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

M.Com-I SEMESTER-1st
Paper: MC 103
Subject: Business Economics

Max Marks: 70

Maximum Time : 3 Hrs.

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| TILL MST-I |
| <ul style="list-style-type: none"> • Nature and scope of Business Economics: Objective of firm; Economic theory; Fundamental economic concepts: Incremental principle, opportunity cost principle discounting principle, equi-marginal principle. • 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. • Demand estimation for major consumer durable and non-durable products; Elasticity of demand: Price elasticity, income elasticity and cross elasticity. Demand forecasting techniques. |
| TILL MST-II |
| <ul style="list-style-type: none"> • 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. • Law of variable proportions; Law of returns to scale. • 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. • Price Practices: Methods of price determination in practice; pricing of multiple products; price discrimination; International price discrimination and dumping: Transfer pricing. • 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 |
| TILL FINAL EXAM |
| <ul style="list-style-type: none"> • Theories of business cycle: Cobweb, Samuelson and Hicks Theories. • Inflation: Definition, characteristics and types inflation in term of demand pull and cost push factors, effects of inflation. |

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|---------------------------|-------------------------|------------------------|
| Sr. No. | Component | Weightage |
| 1 | Mid Semester Test (MST) | 40% (Average of 2 MST) |
| 2 | Written Assignments | 40% |
| 3 | Attendance | 20% |

M.Com-I SEMESTER-1st

Paper: MC 104

Subject: E-Commerce

Max Marks: 70

Maximum Time : 3 Hrs.

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| TILL MST-I |
| <ul style="list-style-type: none"> • 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 |
| TILL MST-II |
| <ul style="list-style-type: none"> • Planning Online-Business: Web sites as market place, E –commerce, pure online vs. brick and click business. • 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. |
| TILL FINAL EXAM |
| <ul style="list-style-type: none"> • Security and Legal Aspects of E-Commerce: Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Law - Information Technology Act 2000: An overview of major provisions in India |

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|---------------------------|-------------------------|------------------------|
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| 1 | Mid Semester Test (MST) | 40% (Average of 2 MST) |
| 2 | Written Assignments | 40% |
| 3 | Attendance | 20% |

M.Com-I SEMESTER-1st
Paper: MC 105 (ii)
Subject: Financial Management

Max Marks: 70

Maximum Time : 3 Hrs.

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

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|---------------------------|-------------------------|------------------------|
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| 1 | Mid Semester Test (MST) | 40% (Average of 2 MST) |
| 2 | Written Assignments | 40% |
| 3 | Attendance | 20% |

M.Com-I SEMESTER-2nd

Paper: MC 201

Subject: Advanced Accounting

Max Marks: 70

Maximum Time : 3 Hrs.

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| TILL MST-I |
| <ul style="list-style-type: none"> Accounting Standards: Purpose , Development of International and Indian Accounting Standards. Convergence of Indian Accounting Standards with International Accounting Standards. Indian Accounting Standards 1, 2, 10, 17, 19, 25 and 26. International Financial Reporting Standards 1, 3, 4, 10 and 12. |
| TILL MST-II |
| <ul style="list-style-type: none"> Corporate Reporting Practices in India and its evaluation. Creative Accounting: Concept and implications. Accounting for Price Level Changes: Nature and Techniques; Accounting for Human Resources: Need, Models for Valuation. Areas of Corporate Social Performance: Measurement and Public reporting of Corporate Social Performance. Environment Accounting. Contemporary Issues in Accounting: Value chain analysis; Activity Based Costing, Activity Based Budgeting |
| TILL FINAL EXAM |
| <ul style="list-style-type: none"> Target and Life-Cycle Costing. Kaizen Costing, Back Flush Costing. |

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|---------------------------|-------------------------|------------------------|
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| 1 | Mid Semester Test (MST) | 40% (Average of 2 MST) |
| 2 | Written Assignments | 40% |
| 3 | Attendance | 20% |

M.Com-I SEMESTER-2nd
Paper: MC 202
Subject: Business Environment

Max Marks: 70

Maximum Time : 3 Hrs.

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| TILL MST-I |
| <ul style="list-style-type: none"> • Theoretical framework of Business Environment: concept, significance and nature of business environment. • Elements of Business Environment: Internal and external; changing dimensions of business environment; techniques of environmental scanning and monitoring. • Economic Environment: Economic planning; Economic policies: Fiscal Policy, Monetary Policy, EXIM Policy. |
| TILL MST-II |
| <ul style="list-style-type: none"> • Policy Environment: Economic reforms; liberalization, privatization and Globalisation. • Second generation reforms; industrial policy and implementation, industrial growth and structural changes. • Political Environment and Its Critical elements. Legal Environment : Competition Act. • Consumer Protection Act, Right to Information Act, Environment Protection Act. • Global Environment: Foreign Direct Investment, Modes and growth of FDI in India. |
| TILL FINAL EXAM |
| <ul style="list-style-type: none"> • International economic institutions : IMF, World Bank, IFC, IDA and ADB. |

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| 1 | Mid Semester Test (MST) | 40% (Average of 2 MST) |
| 2 | Written Assignments | 40% |
| 3 | Attendance | 20% |

M.Com-I SEMESTER-2nd

Paper: MC 203

Subject: Research Methodology & Statistical Techniques

Max Marks: 70

Maximum Time : 3 Hrs.

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

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| 1 | Mid Semester Test (MST) | 40% (Average of 2 MST) |
| 2 | Written Assignments | 40% |
| 3 | Attendance | 20% |

M.Com-I SEMESTER-2nd
Paper: MC 205 (ii)
Subject: Financial Institutions and Markets

Max Marks: 70

Maximum Time : 3 Hrs.

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| TILL MST-I |
| <ul style="list-style-type: none"> • 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. Role played by IFCI, SIDBI, SFCs SIDCs in Development of various sectors of Indian economy. |
| TILL MST-II |
| <ul style="list-style-type: none"> • NBFCs- concept, nature, role, sources of finance, RBI guidelines. Regulatory Bodies: RBI: Organisation, functions, credit creation, credit control. • Recent Monetary Policy. NABARD- role & functions , SEBI- Organisation, Functions, SEBI as a regulator. • 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. |
| TILL FINAL EXAM |
| <ul style="list-style-type: none"> • Recent trends in Indian money market; Capital market- primary and secondary markets; role, recent developments in Indian Capital Markets. International Stock Exchanges. |

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| 1 | Mid Semester Test (MST) | 40% (Average of 2 MST) |
| 2 | Written Assignments | 40% |
| 3 | Attendance | 20% |

Max Marks: 70

Maximum Time : 3 Hrs.

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| TILL MST-I |
| <ul style="list-style-type: none"> • Auditing: Concepts, Nature and limitations of Auditing, Basic Principles governing an audit. • Relationship between Accounting and Auditing, Classification of Auditing : different basis of classification. • Internal and External Audit, Statutory and Non-Statutory Auditing, Continuous, Interim and periodic audit. • Auditor's Independence: Independence in Mind Vs Independence in Appearance, Threats to Auditor's Independence, Regulatory Framework to ensure auditor's Independence; Standards of Auditing- Overview |
| TILL MST-II |
| <ul style="list-style-type: none"> • Standards on Auditing issued by ICAI: SA 200, SA 210, SA 230, SA 299, SA 500, SA 610, SA 701. • Company Audit: Preliminaries before commencement of Company Audit, Statutory requirements under Company Act 2013. • Concept of true and fair, materiality and audit risk with respect to audit of companies. • Company Auditor: Qualification, Disqualification, Appointment, Removal, Remuneration, Audit ceiling- Status, Power, Duties and Liabilities of Auditor. • Auditor Report: Qualifications, disclaimers, Adverse opinion, Disclosures reports and certificates. |
| TILL FINAL EXAM |
| <ul style="list-style-type: none"> • Management Audit and Cost Audit. • Different Audits: environmental Audit, Audit of Banks & Insurance companies, Audit of cooperative societies Auditing in EDP Environment. |

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| 1 | Mid Semester Test (MST) | 40% (Average of 2 MST) |
| 2 | Written Assignments | 40% |
| 3 | Attendance | 20% |

M.Com-II SEMESTER-3rd

Paper: MC 302

Subject: Corporate Legal Framework

Max Marks: 70

Maximum Time : 3 Hrs.

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

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

M.Com-II SEMESTER-3rd
Paper: MC 303
Subject: Direct Tax Laws

Max Marks: 70

Maximum Time : 3 Hrs.

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

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

M.Com-II SEMESTER-3rd
Paper: MC 304
Subject: Marketing Management

Max Marks: 70

Maximum Time : 3 Hrs.

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

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

Max Marks: 70

Maximum Time : 3 Hrs.

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

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|---------------------------|-------------------------|------------------------|
| Sr. No. | Component | Weightage |
| 1 | Mid Semester Test (MST) | 40% (Average of 2 MST) |
| 2 | Written Assignments | 40% |
| 3 | Attendance | 20% |

M.Com-II SEMESTER-4th
Paper: MC 401
Subject: Human Resource Management

Max Marks: 70

Maximum Time : 3 Hrs.

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

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

M.Com-II SEMESTER-4th

Paper: MC 402

Subject: Fundamentals of Investment

Max Marks: 70

Maximum Time : 3 Hrs.

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

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

M.Com-II SEMESTER-4th

Paper: MC 403

Subject: Banking and Insurance Services

Max Marks: 70

Maximum Time : 3 Hrs.

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

| Mode of Assessment | | |
|---------------------------|-------------------------|------------------------|
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| 1 | Mid Semester Test (MST) | 40% (Average of 2 MST) |
| 2 | Written Assignments | 40% |
| 3 | Attendance | 20% |

M.Com-II SEMESTER-4th
Paper: MC 404
Subject: Corporate Tax Planning

Max Marks: 70

Maximum Time : 3 Hrs.

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| TILL MST-I |
| <ul style="list-style-type: none"> • 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 |
| <ul style="list-style-type: none"> • 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 |
| <ul style="list-style-type: none"> • 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 | | |
|---------------------------|-------------------------|------------------------|
| Sr. No. | Component | Weightage |
| 1 | Mid Semester Test (MST) | 40% (Average of 2 MST) |
| 2 | Written Assignments | 40% |
| 3 | Attendance | 20% |

M.Com-II SEMESTER-4th
Paper: MC 406 (ii)
Subject: International Finance

Max Marks: 70

Maximum Time : 3 Hrs.

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

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