

छिन्दवाड़ा विश्वविद्यालय, छिन्दवाड़ा (म.प्र.)

CHHINDWARA UNIVERSITY CHHINDWARA (M.P.)

M.Com. IV SEM (Optional)

Session 2020-21

SEMESTER-IV: SPECIAL ATTENTION TO THE STUDENTS

Students are required to select any one specialization group out of seven suggested below:

Group – Optional - Specialization

- (A) Marketing Management
- (B) Financial Analysis and Control
- (C) Human Resource Development
- (D) Accounting
- (E) Taxation
- (F) Banking and Insurance
- (G) Management of Services

Group – (A) MARKETING MANAGEMENT

- | | |
|---|----------------|
| 1. Advertising & Sales Management Paper - I | MM : 40+10 CCE |
| 2. Consumer Behaviour Paper - II | MM : 40+10 CCE |
| 3. Rural & Agricultural Marketing Paper - III | MM : 40+10 CCE |
| 4. International Marketing Paper - IV | MM : 40+10 CCE |
| 5. Dissertations / Project Report & Viva-Voce | MM : 50 |

Group (B) FINANCIAL ANALYSIS AND CONTROL

- | | |
|--|----------------|
| 1. Security Analysis and Portfolio Management. Paper - I | MM : 40+10 CCE |
| 2. Strategic Financial Management Paper – II | MM : 40+10 CCE |
| 3. Project Planning and Management Paper - III | MM : 40+10 CCE |
| 4. Indian Financial System Paper – IV | MM : 40+10 CCE |
| 5. Dissertation / Project Report & Viva-Voce | MM : 50 |

Group (C) HUMAN RESOURCE DEVELOPMENT

- | | |
|---|----------------|
| 1. Industrial Relations Paper – I | MM : 40+10 CCE |
| 2. Social Security and Welfare Paper - II | MM : 40+10 CCE |
| 3. Industrial Laws Paper - III | MM : 40+10 CCE |
| 4. Human Resource Planning and Development Paper - IV | MM : 40+10 CCE |
| 5. Dissertation / Project Report & Viva-Voce | MM : 50 |

Group (D) ACCOUNTING

- | | |
|---|----------------|
| 1. Corporate Accounting Paper - I | MM : 40+10 CCE |
| 2. Cost Administration and Control Paper – II | MM : 40+10 CCE |
| 3. Accounting Theory Paper – III | MM : 40+10 CCE |
| 4. Institutional Accounting Paper – IV | MM : 40+10 CCE |
| 5. Dissertation / Project Report & Viva-Voce | MM : 50 |

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Group (E) TAXATION

- | | |
|--|----------------|
| 1. Direct Tax in India Paper – I | MM : 40+10 CCE |
| 2. Business Taxation Paper – II | MM : 40+10 CCE |
| 3. Indirect Taxes Paper – III | MM : 40+10 CCE |
| 4. Sales & Service Tax Paper - IV | MM : 40+10 CCE |
| 5. Dissertation / Project Report & Viva-Voce | MM : 50 |

Group (F) BANKING AND INSURANCE

- | | |
|--|------------------|
| 1. Banking Practices Paper – I | MM : 40+10 CCE |
| 2. Banking in India Paper - II | MM : 40+10 CCE3. |
| Insurance Management Paper - III | MM : 40+10 CCE |
| 4. Indian Financial System Paper - IV | MM : 40+10 CCE |
| 5. Dissertation / Project Report & Viva-Voce | MM : 50 |

Group (G) MANAGEMENT OF SERVICES

- | | |
|--|----------------|
| 1. Marketing of Services Paper – I | MM : 40+10 CCE |
| 2. Project Management Paper - II | MM : 40+10 CCE |
| 3. Management of Non-Profit Organization Paper - III | MM : 40+10 CCE |
| 4. Indian Financial System Paper - IV | MM : 40+10 CCE |
| 5. Project Report / Dissertation & Viva-Voce Paper - | MM : 50 |

Important Note:

1. University, looking to the vision of State Government has a right to opt any job oriented I Computer Paper in lieu of One Paper suggested in all groups in each Semester. The Syllabus of these job oriented / Computer paper shall be framed by the Concerned University.

IV

2. In ~~each~~ Semester students have to select one Job related Project. The guideline of the project work has been provided by the Department of Higher Education. The Project work will be purely job oriented. The has freedom to select the project under the guidance of the teacher.



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SUBJECT : GROUP (A) MARKING MANAGEMENT
Title of Subject : Advertising and Sales Management
Paper No. : I (Optional)

Maximum Marks : 40+10 CCE

Unit – 1 Introduction: Concept, Scope, Objectives and Functions of Advertising. Role of Advertising in marketing mix and the advertising process. Legal, ethical and social aspect of advertising.

Unit – 2 Pre-launch Advertising Decision: Determination of target audience, Advertising Media and their choice. Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy.

Unit – 3 Promotional Management: Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.

Unit – 4 Personal Selling: Meaning and Importance of Personal Selling, -Difference between Personal Selling, Advertising and Sales Promotion. Methods and Procedure of Personal Selling.

Unit – 5 Sales Management: Concept of Sales Management, Objectives and Functions of Sales Managements. Sales Organization, Management of Sales force and Sales force objectives, Sales force Recruitment :- Selection, Training, Compensation and Evaluation.

Suggested Readings:

1. Philip Kotler – Marketing Management
2. Sontaka – Marketing Management
3. P.C. Tripathi – Marketing Management
4. Bhadad & Porwal – Marketing Management

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SUBJECT : GROUP A
Title of Subject : CONSUMER BEHAVIOUR
Paper No. : II (Optional)

Maximum Marks : 40+10 CCE

Unit – 1 Introduction: Meaning and Significance of Consumer Behaviour, Determinants of consumer behaviour, Consumer behaviour Vs. Buyers Behaviour, Consumer Buying Process and Consumer Movements in India.

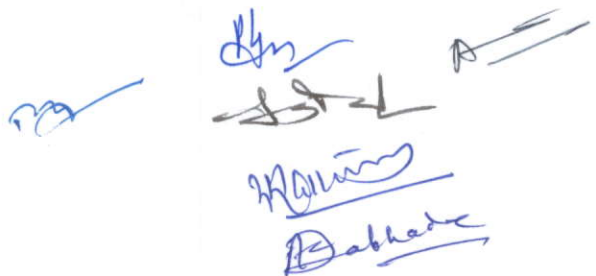
Unit – 2 Organisational Buying Behaviour and Consumer, Research: Characteristics and Process of organizational, Buying Behaviour, Determinants of organizational buying behaviour. History of consumer research and Consumer Research Process.

Unit – 3 Consumer Needs and Motivations: Meaning of Motivation, Needs and Goals, Dynamic nature of consumer motivation, Types and systems of consumer needs, Measurement of Motives and Development of Motivational Research.

Unit – 4 Personality & Consumer Behaviour: Concept of Personality, Theories of Personality, Personality and understanding consumer Diversity, Self and self-images.

Unit – 5 Social Class and Consumer Behaviour: Meaning of Social Class, Measurement of Social Class, Lifestyle profiles of the social class, Socialclass Mobility, Affluent and Non-affluent Consumer, Selected consumer behaviour applications in social class.

Suggested Readings: 1. Philip Kotler – Marketing Management

The block contains several handwritten signatures and initials in blue ink. On the left, there is a signature that appears to be 'Raj'. To its right, there are two more signatures, one of which is 'Dabhekar'. There are also some initials and a checkmark-like mark.

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M.com IV sem
SUBJECT : GROUP A
Title of Subject : Rural & Agriculture Marketing
Paper No. : III (Optional)

Maximum Marks : 40+10 CCE

Unit – 1 Rural Marketing: Image of Indian Rural Marketing and Approach to Rural Markets of India, Rural Consumer and Demand Dimensions and Market Segmentations, Channels of Distribution and Physical Distribution Product Management, Marketing Communication and Sales force Tasks.

Unit – 2 Agricultural Marketing: Concept, Nature, Scope and Subject matter, Classification of agricultural products and their difference with manufactured goods. Agriculture market: Meaning, Components, Dimensions and Classification. Market structure: Dynamics of Market Structure, Components of market, Structure and Market forces.

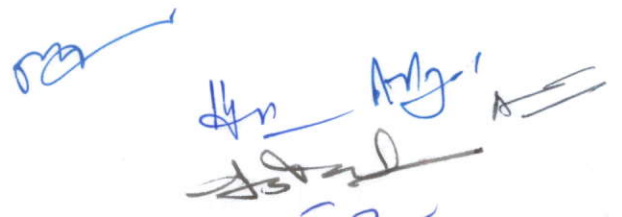
Unit – 3 Market Management and Channel Strategy: Modern marketing management and agricultural products, Structured organized markets-commodity exchange and produce exchange, Cash market, Forward Dealing, Exchange Market, Speculative market, Channels of Distribution for consumer goods, Agricultural Consumer Goods and Agricultural Raw Materials.

Unit – 4 Regulation of Markets : Regulated market, Genesis of Regulated Market in India, Limitations in present marketing regulation, Advantages and Limitations of regulated market, Organization of Regulated Market, Future of Regulated Markets in India.

Unit – 5 Marketing of Farm Products: Packaging - Packing and Packaging, Packing material. Transportation Advantages, Means of transport and Transportation cost. Grading and Standardization - Meaning, Type, Criteria, Labeling and specification, Storage and Warehousing.

Suggested Readings:

1. Marketing Management – Sontaka
2. Marketing Management – R.L. Vashney
3. Marketing Management – Bhadada & Porwal



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SUBJECT : M.com IV sem
Title of Subject : GROUP A
Paper No. : INTERNATIONAL MARKETING
IV (Optional)

Maximum Marks : 40+10 CCE

Unit – 1 International Marketing: Meaning, Scope, Nature and Significance. International Marketing Environment - Internal and External, International Market. Orientation Identification and Selection of foreign market, Functions and qualities of an Export Manager.

Unit – 2 Export Organization: Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, Methods, of Pricing, Price quotation.

Unit – 3 Direct Trading and Indirect Trading: Meaning and Methods, Methods of Payment in international Marketing.

Unit – 4 Export Credit: Meaning, Nature, Influencing factors and significance, Methods of Export Credit, Export Credit and Finance in India. Risk in Export Trade, Role of the Export Credit Guarantee, Corporation of India Limited, The Export-Import Bank of India.

Suggested Readings:

1. International Marketing – V.S. Rathore

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GROUP – B : FINANCIAL ANALYSIS & CONTROL

PAPER – I : Security Analysis And Portfolio Management

Maximum Marks : 40+10 CCE

Unit – 1 Investment: Concept, objectives and types, Investment and Speculation, Factors of Sound Investment Plan. Financial Markets: Meaning and Types, Investment opportunities available in India.

Unit – 2 Concept of Return and Risk, Sources and Types of Risk, Measurement of Risk, Concept of Portfolio Management, Portfolio Selection, Markowitz. Model, Capital Assets Pricing Model.

Unit – 3 Fundamental Analysis: Economic Analysis, Industry Analysis and Company Analysis, Technical Analysis: Dow Theory, Elliott wave Theory, Charting, Efficient Market Hypothesis.

Unit – 4 Stock Exchange in India: B.S.E., N.S.E., O.T.C., Interconnection of Stock, Exchange In India, Stock Indices and their Computation, SEBI: Their Power and Functions.

Unit – 5 Emerging Trends in Indian Capital Market: Depositories and Script less Trading, Book Building, Stock Lending Scheme, Rolling Settlement, Green Shoe Option, Responsibilities and code of conduct for Portfolio Manager.

Suggested Readings:

1. Investment Management - R.P. Rastogi
2. Security Analysis and Portfolio Management - P. Pandian
3. Security Analysis and Portfolio Management - S. Guruswami
4. Security Analysis and Portfolio Management - Jordon / Fische

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GROUP – B : FINANCIAL ANALYSIS & CONTROL

PAPER – II : - Strategic Financial Management

Maximum Marks : 40+10 CCE

Unit – 1 Concept of Time Value of Money, Leverage Analysis: Financial and Operating Leverage.

Unit – 2 EBIT - EPS Analysis, Financial Break-Even level, Indifference level of EBIT, Value of the Firm: Net Income and Net operating Income Approach, Traditional Approach, MM Hypothesis.

Unit – 3 Valuation of Equity, Preference Share, and Debentures.

Unit – 4 Dividend Decision: Relevance of Sound Dividend Policy, Dividend Policy and Retained Earning, Stability of Dividends, Legal Constraints, Bonus Share. Theories of Dividend Decisions.

Unit – 5 Working Capital: Concept, Needs and Affecting factors, Methods of Financing working capital, Working Capital Monitoring and control. Estimation of working capital.

Suggested Readings:

1. Strategic Financial Management - G.P. Lakhoria
2. Strategic Financial Management (Hindi) - N.P. Agarwal

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GROUP – B : FINANCIAL ANALYSIS & CONTROL

PAPER – III : - Project Planning and Management

Maximum Marks : 40+10 CCE

Unit – 1 Project: Meaning, Characteristics and steps, Project Life Cycle, Causes of Project Failure. Classification of Project, Project Identification, Sources of Project Ideas, Considerations for Initial Selection of Projects.

Unit – 2 Project Formulation: Pre-feasibility Study, Project Feasibility Analysis: Market Analysis, Technical Analysis, Financial Analysis, Economic Analysis.

Unit – 3 Project Finance: Direct Financial Assistance, Bridge Loans, Specific Assistance Scheme of Financial Institutions. Project Organization Structure, Role, Qualities and Functions of Project Manager, Rights and Responsibilities of a project manager.

Unit – 4 Project Implementation: Pre-requisites for successful Implementation. Project Management Systems; Characteristics, Necessity, Project Management Information System.

Unit – 5 Project Audit: Ex-post Project Evaluation, Human aspect of Project Management, Environment Appraisal of Projects (a brief review).

Suggested Readings:

1. N.P. Agarwal - Project Planning & Management
2. Prasanna Chand - Project Planning & Management
3. Chowdhri S.C - Project Planning & Management
4. Singh Narendra - Project Planning & Management
5. अग्रवाल सिंह व मिश्रा – परियोजना नियोजन, रमेश बुक डिपो जयपुर

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GROUP – B : FINANCIAL ANALYSIS & CONTROL

PAPER – IV : - Indian Financial System

Maximum Marks : 40+10 CCE

Unit – 1 Introduction of Financial System: Components, functions, Nature and Role, Relationship between financial system and Economic growth.

Unit – 2 Money Market in India: Meaning, functions, Development of Money Market in India, Money Market Instruments. Capital Market: Meaning and functions, History of Indian Capital Market, Reforms in Indian Capital Market.

Unit – 3 Depositories and Custodians: Depository System NSDL, CSDL, Stock Holding Corporation of India. Derivatives Market, Concept, Benefits and Need. Types of Financial Derivatives, Forward and future Contracts, Options, Futures, Types and Benefits.

Unit – 4 Credit Rating: Concept and significance, Credit Rating Agencies in India, Factoring and Forfeiting.

Unit – 5 Mutual Funds: Introduction, History, Types, Organization, Regulation over Mutual Funds, Objectives of Financial Sector Reform, Present Position of Financial Sector Reforms in India.

Suggested Readings:

1. Indian Financial System - B. Phatak
2. Indian Financial System - Khan & Jain



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GROUP – C : HUMAN RESOURCE DEVELOPMENT
PAPER – I : - Industrial Relation

Maximum Marks : 40+10 CCE

Unit – 1 Industrial Relation: Concept, Approaches, Importance of Industrial Relation and Scope, Objectives, Principles of Industrial Relations, Industrial Relation and Productivity.

Unit – 2 Trade Union Concept: Objectives, Significance, functions and types, Principles of Trade Union and Unionism. Fundamental Structure of Trade Union, Role of Trade Union in Industrial Relation, Problems of Labour Movements in India.

Unit – 3 Collective Bargaining, Negotiations and Workers Participation in Management.

Unit – 4 Problem of Industrial Discipline, Grievances handling Machinery, Strike and Lockout.

Unit – 5 Human Relations: Meaning, Assumptions, Principles, Evolution of Human Relation Movement, Human Relation Policy, Training in Human Relations and their Methods, Criticism and suggestions to Improve Human Relations. Suggestion System: Concept, Objects, Elements and Importance, Means of Suggestions, Controlling suggestion system.

Suggested Readings:

1. Industrial Relations : K.K. Ahiya
2. Industrial Relations : Bhagoliwal

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M.com IV sem
GROUP – C : HUMAN RESOURCH DEVELOPMENT
PAPER – II : - Social Security and Welfare

Maximum Marks : 40+10 CCE

Unit – 1 Social Security: Meaning, Essentials, Scope and Importance, Social Assistance and Social security. Need of Social security in India. Social Security Measures in India.

Unit – 2 Labour Welfare: Meaning, Needs, Objectives, Types and Scope, Components of Labour Welfare, Physical Environment of Work Place, Legal provisions related to Physical Environment.

Unit – 3 Fringe Benefits and Services: Meaning, Element and objectives. Employees Services: Medical, Recreation, Safety and other services.

Unit – 4 Fatigue and Monotony: Causes of Fatigue, Effects and measure of fatigue: Monotony: Meaning, Methods of Monotony study, Effects and measures. Morale: Meaning, Determinants, Effects and raising the morals.

Unit – 5 Factors affecting Job satisfaction, Non monitoring incentives, Concept of Profit Sharing, Profit sharing in India, Co-partnership.

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GROUP – C : HUMAN RESOURCH DEVELOPMENT
PAPER – III : - Industrial Laws

Maximum Marks : 40+10 CCE

Unit – 1 The Factories Act, 1948.

Unit – 2 The Industrial Dispute Act.

Unit – 3 The Minimum Wages Act, 1948

Unit – 4 The Employees' Provident Fund and Misc. Act, 1952

Unit – 5 The payment of Gratuity Act, 1972

Suggested Readings:

1. कुमावत – औद्योगिक सन्निधन
2. अवतार सिंह – औद्योगिक सन्निधन

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GROUP – C : HUMAN RESOURCH DEVELOPMENT

PAPER – IV : - **Human Resource Planning and Development**

Maximum Marks : 40+10 CCE

Unit – 1 Personnel Management: Concept, objectives, Scope and Function. Functions and Responsibilities of Personnel Manager. Man Power Planning: Concept, Objectives and Estimation.

Unit – 2 Recruitment: Selection, Induction, Promotion and Transfer of employee.

Unit – 3 Training and Development: Objectives, Principles and Techniques. Executive Development Programmes: Concept, Objectives and Significance, Executive Development Techniques.

Unit – 4 Industrial Psychology: Concept, Functions and Importance. Place of Psychology in Industry. Group Dynamics: Meaning, Goals of the Group, Classification of group, Essentials of group Formation, Characteristics and Advantages of Group, Group Cohesiveness: Managing Group Conflicts.

Unit – 5 Performance Appraisal and Job Evaluation: Concept, Objectives, Significance and Techniques.

Suggested Readings:

1. Human Resource Management - G.S. Sudha
2. Human Resource Management - Bhagliwal

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M.com IV sem
GROUP – D : ACCOUNTING
PAPER – I : - Corporate Accounting

Maximum Marks : 40+10 CCE

Unit – 1 Issue and Forfeiture of shares, Accounting for Redemption of Preference Share and Debenture, Buy back of Equity Share, Profit Prior and After Incorporation, Underwriting Commission.

Unit – 2 Company Final Accounts, AS-4, AS-5, Disposal of Profit, Declaration of Bonus Shares.

Unit – 3 Merger of Companies, AS-14

Unit – 4 Internal Reconstruction of a Company, Liquidation of a company.

Unit – 5 Valuation of Goodwill and Share.

Suggested Readings:

1. Modern Accountancy - Mukharjee, Haif
2. Advance Accountancy Vol-2 - A.K. Sehgal -
3. Advance Accountancy Vol-2 - R.L. Gupta
4. Advance Accountancy Vol-2 - Shukla & Grewal

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GROUP – D : ACCOUNTING

PAPER – II : - Cost Administration and Control

Maximum Marks : 40+10 CCE

Unit – 1 Application of Marginal Costing, Key factor analysis, Profit planning, Optimum Product Mix, Make or Buy Decision, Price fixation, Discontinuance of Product, Diversification of Product line, Acceptance of New order, Close Down decision.

Unit – 2 Budgetary Process: Budget Manual, Zero Base Budget, Planning, Programming of Budgeting system, Performance Budgeting, Disposal of variance in standard costing, Transfer Pricing: Meaning, necessity and methods.

Unit – 3 Pricing Strategy: Factors influencing product pricing, Pricing decision process, Pricing Methods: Cost plus pricing, Standard cost pricing, Marginal, cost pricing, Pricing for Target Rate of Return; Added Value, Method of Pricing, Differential Cost Pricing, Going Rate Pricing, Opportunity Cost Pricing, Administered Pricing, Export Pricing, Skimming and Penetration Pricing policy, Price Discrimination Target pricing, Non financial factors of Pricing.

Unit – 4 Cost Reduction and Cost Control, Cost Control Process, Cost Reduction Process, Planning for Cost Reduction, Techniques for cost control and Reduction, Value Analysis, Inventory Control Techniques.

Unit – 5 TQM in Costing, Material Requirement Planning, Manufacturing Resource Planning Product Life Cycle Costing, Project Life Cycle Costing, Feedback Control System, Activity Based Costing, Target costing, Enterprises Resource Planning, Synergy, Benchmarking, Business Process Outsourcing.

Suggested Readings:

1. Cost Accounting - Jawahar Lal
2. Cost Accounting - M.N. Arora
3. Cost Accounting - Ravi M. Kishore
4. Cost Accounting - M.L. Agarwal
5. Cost Control - Dr. Mahesh Agrawal

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M.com IV sem
GROUP – D : ACCOUNTING
PAPER – III : - Accounting Theory

Maximum Marks : 40+10 CCE

Unit – 1 Accounting: as an Information System, as a language factors influencing Accounting Environment. Accounting and Economic Development. Concept of Accounting Theory. Role and classification of Accounting Theory. Approaches of Accounting Theory.

Unit – 2 Accounting Postulates, Concept and Principles, G.A.A.P., Accounting Policies. Revenue Recognition, Study of AS-9, Concept of Expenses, Gain and losses.

Unit – 3 Revenue Measurement and its Relevance, Various Concept of Income: Accounting Concept, Economic Concept and Capital Maintenance Concept, Operating and Non-operating Activities, Concept of Comprehensive Income, Prior Period Items and Extraordinary Items.

Unit – 4 Conceptual study of Accounting for Changing prices, Segment Reporting, Social Accounting.

Unit – 5 Interim Reporting, Human Resource Accounting, Value Added Reporting. Environmental Accounting and reporting.

Suggested Readings:

1. Accounting Theory - Jawahar Lal
2. Accounting Theory - J.C. Maheshwari
3. Accounting Theory - L.S. Porwal
4. Accounting Theory - R. Mangal

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M.com IV sem
GROUP – D : ACCOUNTING
PAPER – IV : - Institutional Accounting

Maximum Marks : 40+10 CCE

Unit – 1 Accounting for Holding Company.

Unit – 2 Accounting for Bank and Insurance Company (including Life Insurance).

Unit – 3 Double Accounts System.

Unit – 4 Accounting for Co-operative societies, Hotel Accounting.

Unit-5 Government Accounting.

Suggested Readings:

1. Advance Modern Accountancy - Mukharjee & Hanif
2. Advance Accountancy Vol-2 - AK. Sehgal
3. Advance Accountancy Vol-2 - R.L. Gupta
4. Advance Accountancy - Shukla & Grewa

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M.com IV sem
GROUP – E : TAXATION
PAPER – I : - Direct Tax in India

Maximum Marks : 40+10 CCE

Unit – 1 Basic Concepts and Definitions, Residential Status and Tax Incidence. Exempted Income, Deemed Income, Clubbing of Income, Deductions under Section-80.

Unit – 2 Computation of Tax Liabilities of Individual . Taxation on Agriculture Income.

Unit – 3 Return of Income and Assessment, Various Types of Return, Types of Assessment.

Unit – 4 Advance payment of Tax, Tax Deducted at Source, Penalties and Prosecution, Refund of Excess Payment.

Unit – 5 Income Tax Authorities, Appeal and Revisions, Settlement of cases.

Suggested Readings:

1. Income Tax - Gupta & Ahuja
2. Income Tax - V.K. Singhania
3. Income Tax - R.K. Jain
4. Income Tax - S.C. Jain

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M.com IV sem
GROUP – E : TAXATION
PAPER – II : Business Taxation

Maximum Marks : 40+10 CCE

Unit – 1 Computation of Income from Business and Profession, Assessment of H.U.F. including tax liabilities.

Unit – 2 Assessment of firm and Association of Person. calculation of Tax Liabilities.

Unit – 3 Assessment of Companies, including tax calculation.

Unit – 4 Assessment of Co-operative society, Charitable and other Trust including tax calculation.

Unit – 5 Double Taxation Relief, Assessment of Non-Residents.

Suggested Readings:

1. Income Tax - Gupta & Ahuja
2. Income Tax - V.K. Singhania
3. Income Tax - R.K. Jain
4. Income Tax - S.C. Jain

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M.com IV sem
GROUP – E : TAXATION
PAPER – III : Indirect Taxes

Maximum Marks : 40+10 CCE

Unit – 1 Concepts of Indirect Taxes, Basic conditions of Excise liability, Concept of goods, Excisable goods, Manufacture, Manufacturer. Principles of Classification.

Unit – 2 Valuation of Excisable goods, Definition of Assessable Value, Inclusion and exclusion from Assessable Value, Maximum Retail Price Valuation.

Unit – 3 Assessment Procedure, Demand, Refund and Appeal. Central Excise Value Added Tax Credit System (CENVAT)

Unit – 4 Nature of customs duty, Types of customs duties, valuation for customs, duty, inclusion and exclusion, valuation under customs act, Procedures for import and export under Custom Duty.

Unit – 5 Export incentives, Duty drawback, Powers of customs officers, penalties, confiscation of goods.

Suggested Readings:

1. Indirect Tax - V.S. Datey

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GROUP – E : TAXATION

PAPER – IV : Sales & Service Tax

Maximum Marks : 40+10 CCE

Unit – 1 Central Sales Tax: Background, basic Definitions, Interstate Sale, Persons liable to pay CST, Exemptions from CST, Registration of Dealer under CST, Computation of Taxable Turnover and CST.

Unit – 2 M.P. VAT - Introduction, Tax free Goods, Registration of Dealers. Computation of Taxable Turnover, Assessment, Procedure and other provisions related with VAT.

Unit – 3 Payment and Recovery of VAT, Input Tax Rebate, VAT Authorities: Power and Duties, Appeals and Revision.

Unit – 4 Wealth Tax: Basic Concept, Definitions, Incidence of Tax, Exempted wealth, Deemed Wealth, Valuation of Assets. Computation of Net Wealth and Wealth Tax, Assessment Procedures, Penalties and Prosecution, Appeal and Revision.

Unit – 5 Service Tax: Concept, Objective, Features, Classification of Taxable Services.

Suggested Readings:

1. Wealth Tax - H.C. Mehrotra
2. Service Tax - Holani Ravi

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M.com IV sem
GROUP – F : TAXATION
PAPER – I : Banking Practices

Maximum Marks : 40+10 CCE

Unit – 1 Bank: Concept, Functions and Services, Prohibited Business, Nature of Banking, Qualities of Banker, Bank Customer Relationship, Concept of Customer, general Relationship, Bankers, Rights and Obligations, Termination of Relationship.

Unit – 2 Accounts of Customers: Various Customers' Accounts, Opening an account, Nomination facility, Special Types of Customers Minors, Pardanashin Women, Lunatics, Intoxicated Persons, Joint Hindu Family, Limited Companies and Non Trading Concern.

Unit – 3 Employment of Bank Funds, Importance of Liquidity, Cash Reserve, Money at call and short notice, Investments, Statutory provisions regarding liquid Assets, Principles of lending, Types of loan, Interest Tax Act.

Unit – 4 Purchase/Discounting of Bills, Legal Position, Bill Market scheme, Lodgment of Bills, Vaghul Working Group Report, Letter of Credit, Concept and types, Crossing and endorsements of cheque.

Unit – 5 Securities for Advances: General Principles, Advances against Goods, Stock Exchange Securities, Real Estate, Life Policies, Fixed Deposits, Gold, Silver, Bond and Debenture. Lien and Mortgage, Types of mortgage, Hypothication, pledge.

Suggested Readings:

1. Basu A.K.: Fundamentals of Banking - Theory and Practice, A. Maukherjee and Co. Kolkata.
2. Sayers R.S.: Modern Banking, Oxford University Press
3. Panandikar S.G. and Mithali D.M.: Banking of India; Orient Longman.
4. Decock: Central Banking; Groaby Lockwood Staples, London.
5. Tennan M.L.: Banking - Law and Practice in India, Indian Law House, New Delhi

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M.com IV sem
GROUP – F : TAXATION
PAPER – II : Banking in India

Maximum Marks : 40+10 CCE

Unit – 1 Indian Banking System: Indigenous Bankers, Money Landers, Nationalization of Commercial Bank and their Effects, Classification of Banking Institutions, Commercial Banks, Regional Rural Banks, Cooperative Banks.

Unit – 2 Development Banking in India: IFCI, ICICI, SIDBI, Credit Guarantee Institutions; Export Credit Guarantee Corporation of India, Deposit Insurance and Credit Guarantee Corporation of India.

Unit – 3 R.B.I. : Organization, function, Central Banking functions, Promotional functions, Control of credit by RBI, NBFC and RBI, Commercial Banks and RBI, Power of RBI.

Unit – 4 Banking Regulation Act 1949: Important features, Forms of Business of a Bank, Regulation for Capital, Control over Management, Restrictions on loans and advances Winding up of a Banking Company, Amalgamation of Banks.

Unit – 5 Emerging Trends in Banking Sector: Narasimham Committee Report, Committee on Banking Sector Reforms, Bridge Loan, and Privatization of Banks and its impact.

Suggested Readings:

1. Basu A. K.: Fundamentals of Banking: Theory and Practice: A mukherjee Co., Kolkata.
2. Sayers R.S.: Modern Banking, Oxford University Press
3. Panandikar S.G. and Mithali D.M.: Banking of India; Orient Longman.
4. Decock: Central Banking; Groaby Lockwood Staples, London.

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M.com IV sem
GROUP – F : TAXATION
PAPER – III : Insurance Management

Maximum Marks : 40+10 CCE

Unit – 1 Insurance: Concept, Elements, Scope, Nature, Characteristics, Functions and Advantages, Principles of Insurance Contracts. Life Insurance: Features and Advantages, Fundamental Principles, Assignments of Life Policies.

Unit – 2 Life Insurance Premium: Types and Influencing factors. Methods of Computation of Premium. Settlement of claims under Life Insurance Policies, Guidelines and procedures.

Unit – 3 Fire Insurance: Meaning, Need and Scope, Procedure of taking a Fire Insurance Policy. Fire Policy Conditions, Procedure of Claim Settlement. Motor Insurance: Basic Principles, Procedure of Motor Vehicle Insurance and Settlement of Claim. Features of Accident Insurance,

Unit – 4 Life Insurance Corporation of India: Objectives, Constitution, Functions, and Management. General Insurance Corporation of India: Objects of Nationalization, Organizational Structure.

Unit – 5 I.R.D.A. Duties, Power and function, feature of IRDA, Impact of Privatisation of Insurance Business in India.

Suggested Readings:

1. Insurance in India - B.C. Shrivastav
2. Insurance in India - M. Motihar

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GROUP – F : TAXATION
PAPER – IV : Indian Financial System

Maximum Marks : 40+10 CCE

Unit – 1 Introduction of Financial System: Components, functions, Nature and Role. Relationship between financial system and Economic growth.

Unit – 2 Money Market in India: Meaning functions, Development of Money Market in India, Money Market Instrument. Capital Market: Meaning and functions, History and, Reforms in Indian Capital Market.

Unit – 3 Depositories and Custodians: Depository System NSDL, CSDL, Stock Holding Corporation of India, Derivatives Market, Concept, Benefits and Need, Types of Financial Derivatives, Forward and future Contracts, Options, futures : Types and Benefits.

Unit – 4 Credit Rating: Concept and significance, Credit Rating Agencies in India, Factoring and Forfeiting.

Unit – 5 Mutual Funds: Introduction, History, Types, Organization, Regulation over Mutual Funds, Objectives of Financial sector reforms, Present Position of Financial Sector Reforms in India.

Suggested Readings:

1. Indian Financial System - B. Pathak
2. Indian Financial System - Khan & Jain
3. मुद्रा व वित्तीय प्रणाली – यू.एस. रस्तोगी

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GROUP – G : MANAGEMENT OF SERVICES

PAPER – I : Marketing of Services

Maximum Marks : 40+10 CCE

Unit – 1 Concept of Services, Need for Marketing of Services, Significance of Service Marketing, Market Segmentation and Market Mix for Services. Keys areas of Services.

Unit – 2 Marketing of Bank and Insurance Services: Concept, various Users, Buyers, Psychology, product planning and segmentation, Marketing mix, Personnel Selling.

Unit – 3 Transport Marketing: Concept, uses, product planning market Segmentation, Marketing mix, Price Policy, Significance of Marketing Management for Rail and Road Transport.

Unit – 4 Hotel and Hospital Marketing: Concept, users and their behaviour, Hotel Product, Market Segmentation, Market mix, pricing decision, Hotel Marketing in India.

Unit – 5 Consultancy Marketing: Concept and need, Users and their behaviour, Product Planning and Development, Marketing Segmentation, Role of MIS, Marketing Mix, Concept and need of Personal Care Services, Education services, Indian scenario.

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Ramesh
Dabade

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GROUP – G : MANAGEMENT OF SERVICES PAPER – II : Project Management

Maximum Marks : 40+10 CCE

Unit – 1 Project: Meaning, Characteristics and steps, Project Life Cycle, Causes of Project Failure. Classification of project, Project Identification, Sources of Project Ideas, Considerations for Initial Selection of Projects.

Unit – 2 Project Formulation: Pre-feasibility Study, Project Feasibility Analysis: Market Analysis, Technical Analysis, Financial Analysis, Economic Analysis.

Unit – 3 Project Finance: Direct Financial Assistance, Bridge Loans, Specific Assistance Scheme of Financial Institutions. Project Organization Structure, Role, Qualities and Functions of Project Manager, Rights and Responsibilities of a project manager.

Unit – 4 Project Implementation: Pre-requisites for successful Implementation. Project Management Systems; Characteristics, Necessity, Project Management Information System.

Unit – 5 Project Audit: Ex-post Project Evaluation, Human aspect of Project Management, Environment Appraisal of Projects (a brief review).

Suggested Readings:

1. Project Management - R. Thirumalai, Himalaya Publishing House, Mumbai
2. Projects - Prasanna Chandra, Tata McGraw - Hill Pub. Com. New Delhi.
3. Project Management and Control - Narendra Singh, Himalaya Publishing House, Mumbai

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GROUP – G : MANAGEMENT OF SERVICES

PAPER – III : Management of Non Profit Organizations

Maximum Marks : 40+10 CCE

Unit – 1 Non-Profit Organization: Concept and objectives, Environmental Influences on NPO, Product life cycle of NPO, Donors and NPO, Behaviour of beneficiary, Marketing mix for N.P.O.

Unit – 2 Total Quality Management: Meaning, Concept of TQM for NPO, constituents of TQM, Features of TQM for Educational Institutions, Health care Organization, Red cross services, NGO and police services.

Unit – 3 Innovative Education: Why and How, Segmentation in Education, Concept of Education Information System, Marketing mix for Adult Literacy, Strategic marketing for Adult Education, Elementary Education, Secondary, Vocational and Higher education.

Unit – 4 Healthcare Services: Concept of Hospital Marketing Rationale of Healthcare Marketing, Segmentation of Healthcare Services, Users Behaviour, Marketing Information System for health care services, Public Image building.

Unit – 5 NGO's Concept, UN accredited NGOs, Types of Societies, Marketing for NGO's, Product and Promotion Mix to NGOs. Red Cross Society in India, Red Cross Marketing: Concept and Rationale, Red Cross information system, Challenges before NPO. Future prospects of NPO in India.

Dr. Anurag
2021
Dabhiade

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GROUP – G : **MANAGEMENT OF SERVICES**

PAPER – IV : **Indian Financial System**

Maximum Marks : 40+10 CCE

Unit – 1 Introduction of Financial System: Components, functions, Nature and Role, Relationship between financial system and Economic growth

Unit – 2 Money Market in India: Meaning, functions, Development of Money Market in India, Money Market Instruments. Capital Market: Meaning and functions, History of Indian Capital Market, Reforms in Indian Capital Market.

Unit – 3 Depositories and Custodians: Depository System NSDL, CSDL, Stock Holding Corporation of India. Derivatives Market, Concept, Benefits and need. Types of Financial Derivatives, Forward and future contracts, Options, futures, Types and Benefits.

Unit – 4 Credit Rating: Concept and significance, Credit Rating Agencies in India, Factoring and Forfeiting.

Unit – 5 Mutual Funds: Introduction, History, Types, Organization, Regulation over Mutual Funds, Objectives of Financial system reforms, Present Position of Financial Sector Reforms in India.

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- A signature that appears to be "S. S. S." followed by "A".
- A signature that appears to be "M. S. S." followed by "A".
- A signature that appears to be "D. S. S." followed by "A".


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CHHINDWARA UNIVERSITY, CHHINDWARA (M.P.)

Class/कक्षा	:	M.Com.
Semester/सेमेस्टर	:	IV
Subject/विषय	:	Optional Group - A G
Paper	:	V
Title / शीर्षक	:	Dissertations/ Project Report + Viva- Voce (लघु शोध प्रबंध / परियोजना प्रतिवेदन + मौखिक परीक्षा)
Max. Marks /अधिकतम अंक	:	40+10

Particulars/विवरण

The selection of the subject for the dissertation / project report will be decided by the departmental Professor / Assistant Professor with the consent of the head of the department. Which will be presented in duplicate in the department within one month of the end of the final question paper of the main examination. Their evaluation will be decided on the basis of the average marks of two valuer and the sum of marks in the oral examination after that.

लघु शोध प्रबंध / परियोजना प्रतिवेदन के लिए विषय का चयन विभाग के प्राध्यापक / सहायक प्राध्यापक द्वारा विभागाध्यक्ष की सहमति से निश्चित किया जायेगा। जिसे मुख्य परीक्षा के अंतिम प्रश्न पत्र की समाप्ति के एक माह के अंदर विभाग में दो प्रतियों में प्रस्तुत किया जायेगा। इनका मूल्यांकन दो मूल्यांकक के औसत अंकों एवं इसके उपरांत मौखिक परीक्षा में प्राप्तांक के योग के आधार पर निश्चित होगा।


(Dr. Mukesh Jain)