

## M. Com. I ( Semester -II Examination)

### Paper – I

#### ORGANISATIONAL BEHAVIOUR

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 10, 20, 45 marks respectively.

Unit - I	Introduction to Organisational Behaviour: Concept and Significance, Relation between Management and Organizational Behaviour, Individual Behavior, Personality, Perception, Attitude Learning.
Unit - II	Group Dynamics: Definitions, Importance, Types of Group Formation, Functions of Group, Types of teams Problem- solving teams.
Unit - III	Organisational Change: Types of Change, The Change Process – Objectives and goals of Organisational Change, Resistance to Change, Organisational Resistance , Overcoming Resistance to change.
Unit – IV	Organisational Development : Concept, need and features of organizational development (O.D.), Process of O.D., Organisational Development interventions, Objective of O.D. Programmes.
Unit - V	Organisational Conflict: Meaning and definition of conflict Reasons and types of conflict. Traditional and Modern approaches of conflict, Functional and Dysfunctional Organisational Conflict, Resolution of Conflict.

#### Suggested Reading:

1. Pathak, R.D., Organizational Behaviour in a Changing Environment , Himalaya Publication, Mumbai
2. Korman, A.N. , Organizational Behaviour
3. Kumar N and Mittal R.- Organisational Behaviour , Anmol Publications Pvt. Ltd. New Delhi-2

## M. Com. I ( Semester -II Examination)

### Paper – II

### INCOME TAX

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 10, 20, 45 marks respectively.

Unit - I	Exemption and Deductions under Income Tax Act.
Unit - II	Assessment of Individual, Computation Tax Payable, Rebate and Reliefs and Assessment of Hindu Undivided Family
Unit - III	Assessment of Firms
Unit – IV	Provision of income tax related to Depreciation. Setoff and carry forward of losses.
Unit - V	Deductions and collection of tax at source, Advance payment of tax, penalties and interest.

Suggested Reading:

1.	Indian Income Tax Act 1961
2.	IT Rules and Wealth Tax Rules
3.	Singhania, V.K. Direct Tax Planning and Management, Taxman New Delhi
4.	Lakhotia, R.N. Corporate Tax Planning, Vision Publications, New Delhi
5.	Agarwal, B.K. Direct Tax Law and Accounts ( Hindi and English)
6.	Mehrotra, H.C. Direct Taxes law and Accounts, Sahitya Bhawan Publication, Agra

## M. Com. I ( Semester -II Examination)

### Paper – III

#### CORPORATE MERGERS AND ACQUISITIONS

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 10, 20, 45 marks respectively.

Unit - I	Merger and Acquisition: Nature, Types, Indian and Trans Indian mergers, Assets Restructuring- Spin-off, Split-off, Split-up, De-merger, Divestment, Merger, Takeover, Joint Venture, Alliances
	Liability side Restructuring- LBO, MBO, EBO, Leveraged Capitalisation, Equity Reduction, Shares Buyback
Unit - II	Motives behind mergers, Theories of mergers, Operating, financial and managerial synergy of mergers, Value creation in horizontal, vertical and conglomerate mergers, Internal and external change forces contributing to M & A activities
Unit - III	Valuation Methods and Techniques: Weighted Average Cost of Capital, Discounted Cash Flow, Capital Cash Flow, Adjusted Present Value Method
Unit – IV	Case Studies on Mergers and Acquisitions in India
Unit - V	Regulatory Framework of Acquisition and Merger: Legal Issues with regards to Companies Act, Sick Industrial Companies Act 1985, FEMA and Income Tax Act

Suggested Reading:

1.	Corporate restructuring: Bhagwan Das, Rakshit, Debasis (Himalaya Publishing House)
2.	Contemporary issues in Mergers and Acquisitions: Gupta, Manju (Himalaya Publishing House)
3.	Corporate Mergers and Acquisitions: Gurminder Kaur (Deep and Deep)
4.	Mergers & Acquisitions: Rajinder S. Aurora, Kavita Shetty, Sharad R. Kale (Publisher: Oxford)
5.	Mergers and Acquisitions, Text and Cases: B. Rajesh Kumar ( Tata Mc Graw Hill)

6.	Mergers, Acquisitions and Corporate Restructuring: Patrick A Gaughan (Wiley-India)
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## M. Com. I ( Semester -II Examination)

### Paper – II

### INTERNATIONAL BUSINESS

**Max. Marks: 75**

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 10, 20, 45 marks respectively.

Unit - I	Nature and Scope of International Business. Types of international Business. Importance of International Business. Growing relevance of international business.
Unit - II	Meaning and need of international trade. Difference between and international trade. Need for separate theory of international trade. Theory of international trade. Gains from international trade/foreign trade.
Unit - III	Government influence on trade : Free trade Vs Protectionism. Balance of payments. Current account and capital account. Disequilibrium in balance of payment. Its causes, consequences and cure.
Unit – IV	International economic institutions : IMF, World Bank, WTO
Unit - V	Foreign exchange, market meaning and need. Functions, Financing Foreign trade-payment, terms letter of credit, documents bill of lading, commercial invoice.

Suggested Reading:

1.	International Business, Charles Hill
2.	IB: Strategy, Management and New Realities, Tamer Cayusgil, Gray Knight
3.	Challenge of Global Competition, Donald Ball
4.	International Trade & Foreign Exchange,

**M. Com. IV Semester**  
**Group – A    Accounting Group**  
**Paper - I**  
**CORPORATE ACCOUNTING**

**Max. Marks: 75**

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 10, 20, 45 marks respectively.

- Unit - I    Amalgamation, Absorption and Reconstruction.
- Unit - II    Valuation of Goodwill and Valuation of Shares.
- Unit - III    Accounting Relating to Liquidation of Companies.
- Unit - IV    Accounts of Holding Companies.
- Unit - V    Accounting for Price Level Changes.

**Suggested Readings :**

1.    M.C. Shukla and T.S.Grewal, Advanced Accountancy, S. Chand & Co., New Delhi
2.    R.L. Gupta, Advance Financial accounting, S. Chand & Co., New Delhi
3.    R. Narayanswamy, Financial Accounting: A Managerial Perspective, Prentice Hall, New Delhi
4.    J. R.Monga, Advanced Financial Accounting, Mayoor Paperbacks, Noida
5.    S.N. Maheshwari, An Introduction of Accountancy, Sultan Chand & Sons, New Delhi
6.    R.F. Neigs, Financial Accounting, Tata McGraw Hill, New Delhi

**M. Com. IV Semester**  
**Group – A Accounting Group**  
**Paper - II**  
**Accounting for Managerial Decision**

**Max. Marks: 75**

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 10, 20, 45 marks respectively.

- Unit - I (A) Management Accounting, Concept, Objectives, Nature and Scope, Difference between Management Accounting, Financial Accounting and Cost Accounting.  
(B) Responsibility Accounting: Concept, Steps in responsibility Accounting, Responsibility Centres, Advantages and Limitations of Responsibility Accounting.
- Unit - II Budgeting : Definition of Budget- Essentials of Budgeting; Types of Budgets, Fixed and Flexible Budget, Budgetary Control; Zero-Base Budgeting – Performance Budgeting, Standard Costing and Variance Analysis: Kinds of Variances and their Uses, Material, Labour and Overhead Variances.
- Unit - III Marginal Costing and Break - Even – Analysis: Concept of Marginal Cost- Marginal Costing and Absorption Costing – Marginal Costing versus Direct Costing, Cost–Volume –Profit Analysis; Break-Even-Analysis, Assumptions and Practical Applications of Break–Even-Analysis; Decisions regarding Sales–Mix, Make or Buy Decisions and Discontinuation of a Product Line, etc.
- Unit – IV Analysing Financial Statements: Methods of Analysis and Interpretation of Financial Statements, Comparative Financial Statements, Ratio Analysis.
- Unit - V Reporting to Management: Objectives of Reporting, Reporting Needs at Different Managerial Levels; Types of Reports, Modes of Reporting, Reporting of Different Levels of Management.

Suggested Reading:

1. Man Mohan and Goyal, Management Accounting, Sahitya Bhawan, Agra
2. Jagdish Prasad, Management Accounting, Kalyani Publishers, Ludhiana.
3. P.N. Reddy and H.R. Appannaiah, Essentials of Management Accounting, Himalaya Publishing House, New Delhi
4. Dr. R. R. Rustagi, Management Accounting, Taxmann, New Delhi
5. M.N. Arora, Accounting for Management, Himalaya Publishing House, New Delhi
6. Ravi M. Kishore, Advanced Management Accounting, Taxmann, New Delhi
7. Ravi M. Kishore, Management Accounting, Taxmann, New Delhi
8. I.M. Pandey, Management Accounting, Vikas Publishing House, New Delhi
9. S.P. Gupta, Management Accounting, Sahitya Bhawan, Agra
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**M. Com. IV Semester**  
**GROUP C - MARKETING MANAGEMENT GROUP**  
**PAPER - I**  
**MARKETING MANAGEMENT**

MM-75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 10, 20, 45 marks respectively.

- Unit-I Introduction: Concept, Importance and Scope, Factor Influencing Marketing Environment, Marketing Management- Functions, Marketing Mix.
- Unit-II (a ) Product: Meaning, Product Planning and Development, Product Life Cycle (PLC), Branding, Trade Marks, Patents, Copy Rights, Packages, Labeling, Consumer Behavior-Buying Motives, Factors Influencing Buying Decisions, Sales Forecasting. Market Segmentation and Product Positioning.
- (b) Price: Meaning, Factors Affecting Pricing Decisions, Kinds of Pricing, Pricing Policies.
- Unit-III (a)Distribution: Nature, Functions and Types of Distribution Channels, Channel Management Decisions, Wholesale and Retailing.
- (b) Promotion: Communication Process, Advertising, Sales Promotion, Personal Selling , Public Relations.
- Unit-IV Marketing Research: Meaning, Scope, Process.
- Unit-V Recent Issues and Developments in Marketing: Marketing of Services, Retail Marketing, Social, Ethical and Legal aspects of Marketing, Cyber Marketing.



Suggested Readings:

1. V.S. Ramaswamy and S. Namakumar, Marketing Management, Macmillan India, New Delhi.
2. R. Srinivasan, Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.
3. Phillip Kotler, and Gray Armstrong, Principles of Marketing, Prentice Hall, New Delhi.
4. S. A. Sherlekar, Marketing Management, Himalaya Publishing House, New Delhi
5. R.S.N. Pillai, & Bhagwati, Modern Marketing, S. Chand & Co. Ltd., New Delhi
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**M. Com. IV Semester**  
**GROUP C - MARKETING MANAGEMENT GROUP**  
**PAPER - II**  
**ADVERTISING AND SALES MANAGEMENT**

MM-75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 10, 20, 45 marks respectively.

- Unit - I Advertising Management: Introduction, Nature & Scope, Role, Social and Legal Aspects of Advertising.
- Unit - II Advertising & Consumer Behaviours: The Marketing Communication Process, Communication Mix, Attitude Measurement, Problems in Measuring & Scaling.
- Unit - III Message Strategy: Advertising Plan, Media Selection, Advertising Copy, Message Tactics, Creative Approach, Measuring Advertising Effectiveness.
- Unit – IV Sales Management: Definition & Objective, Theories of Selling, Personal Selling Process the Sales Organization: Purpose & types, Techniques for setting up a Sales Organization, Role & Responsibilities of a Sales Manager.
- Unit – V Sales Force Management: Recruitment, Selection & Training Controlling using Territories & Quotas, Sales Meetings & Contests, Evaluation & Supervision of Salesperson.

Suggested Readings:

1. Chunawala & Subramania, Advertising – Theory & Practice, Himalaya Publishing House, New Delhi
2. Pederson, Wright & Weitz, Selling Principles and Methods, Irwin
3. P.K. Agarwal, Advertising Management, Pragati Prakashan